

THE BREATHWORKS FOUNDATION

Charity number: 1131851

Company number: 06890078

Trustees' annual report and financial statements for the
year ended 31 December 2022



breathworks


Helping people transform their lives with mindfulness

CONTENTS

The trustees are pleased to present their report and the unaudited financial statements for the year ended 31 December 2022. Included in this report is:

3	About Breathworks
4	Letters from the Chair & CEO
6	Summary of our Year in Numbers
7	Educational Activities
14	Research Activities
15	Trustees Report & Financial Statements

ABOUT

Breathworks has been teaching mindfulness-based approaches for managing pain, illness and stress since 2001. Founded by Vidyamala Burch OBE, Breathworks developed the first Mindfulness-based Pain Management (MBPM) programme. This has been supported by research and health organisations around the world.

OUR IMPACT

Today, Breathworks has taught more than 110,000 individuals and has trained over 700 mindfulness teachers across 40 countries. We are a UK-based charity who are committed to making programmes accessible and inclusive through funding and support for those with financial (or other) barriers.

ORGANISATIONAL OBJECTIVES

- To provide mindfulness-based tools to reduce the suffering of living with pain, illness and stress.
- To advance the education of the public in mindfulness-based activities.
- To undertake research into mindfulness-based activities and to publish useful results.



Breathworks Founder,
Vidyamala Burch OBE



Looking back over the year

Prasadu, Chair of Trustees

As a small charity, we rely on the support of so many incredible volunteers, donors, partners, community organisations and individuals who offer their time, financial support, practical assistance and personal commitment to our programme delivery. On behalf of all who benefit from Breathworks programmes, I want to thank every one who has supported our work this year.

Like many charities emerging from the challenging years of the pandemic, The Breathworks Foundation has again demonstrated its adaptability and resilience in responding to a world that is constantly changing. It continues to diversify how it delivers its programmes and is reaching more people by offering programmes online, whilst in person delivery is starting back up through community partners.

I'm so proud of our staff and brilliant Associate Teachers and Trainers who work so skilfully to support people who live with challenging health conditions through our courses and events.

Interest in our teacher training programme from individuals and organisations continues to be strong and we're proud that our teachers go on to share courses and workshops with people in a diverse range of environments such as health settings, prisons, schools and corporate organisations.

In this report I'm delighted to share our impacts over this year.

Dr. Prasadu MSc CPsychol

Progress and plans

Helen Sullivan, CEO



As we close the second year since the Breathworks Foundation took over all operations (following the winding up of the CIC), we have dedicated time to reflect on our achievements and pave the way for a new strategic plan spanning 2023-2025.

Our mission for this new period remains unchanged. With 1 in 4 people living with a long-term health condition and our programmes showing significant improvements to participants' quality of life; we want our approach to be available to all who need it. We have made great progress in scaling the reach of our programme by training teachers globally and reaching over 19,000 people this year. We will continue our work to build more meaningful relationships with funders, commissioners and communities in the future, to further grow our reach and impact.

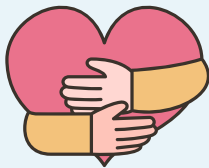
GPs and UK social prescribers tell us there is little support available in deprived areas to help people manage their health conditions and live fuller lives. With the NHS under considerable strain, many people accessing our services are waiting for referrals or further surgery. We want our programmes to be available to everyone who can benefit and we are looking to develop more meaningful relationships with funders and communities to give access to our programmes in the most deprived areas in the UK.

Over the past two years, we have been doing deep work to listen, learn and take action in becoming an anti-racist organisation. We looked to expert guidance, and had invaluable input from an EDI expert and Race Equality Advisor for the Welsh Government for team trainings and strategic counsel. From this we developed strategies in three areas of our organisation; recruitment, communications, and training and delivery. More information on our progress can be found in [this blog](#).

We are very excited to be scaling our reach into more non-English speaking regions with a particular focus on China/Mandarin. We are also developing a new programme applying our mindfulness expertise to the arena of Lifestyle Medicine. This recognises the crucial role of awareness training as foundational skills for behavioural change processes across the wider domains of wellbeing (nutrition, sleep, movement & connection). Two pilots have shown some very promising results for people living with significant health conditions and we are looking forward to a full launch in 2024.

If you would like to hear more or support our work we will be glad to hear from you.

2022 OUR YEAR IN NUMBERS



Our Reach

over **3K** people learnt methods for **living well with pain, stress and illness** through an 8 week course taught directly by Breathworks or by its network of teachers.

over **700** practitioners now **trained to teach** Breathworks programmes to share mindfulness in 40 countries.

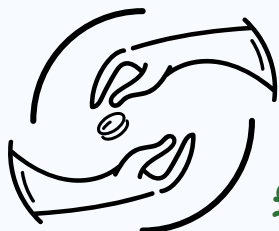
over **70k** awarded in **bursary funding** in 2022

1,200 have accessed our **Free Toolkit for Tough Times**. A ten step programme providing mindfulness tools to help navigate difficulties and improve mental wellbeing. This was designed specifically to meet the stress many people are experiencing in the current times.



6 Breathworks teachers received **Seed Funding** to launch community outreach projects for underserved groups, which enabled accessible and free mindfulness for refugees and their host families, those grieving from baby loss, people living with disability, and individuals newly diagnosed with dementia.

Income Generation in 2022



£44K raised through donations

£52K awarded in grant funding

£451K raised in earned income

MINDFULNESS COMMUNITY ACTIVITIES

The [hub for all our activities](#) is our online community platform that is freely available to anybody worldwide. The community of practice (COP) launched in 2020 and has already proved popular for those wanting to explore mindfulness practice to enable better health and wellbeing. It provides a rich resource of on-demand sessions, volunteer-led special interest groups, live meet-ups and weekly teacher led workshops. It has quickly become an invaluable and deeply empowering aspect of the whole Breathworks Foundation project.



Nurturing Community



4,632 members accessing free resources, events & peer support.

1,212

Contributed through comments, cheers & posts



Members in over 53 different countries worldwide

90 Live Events

100 Hours of on demand recorded content including guided meditations, Q&A clinics and support for those with pain & illness.

November 2022 Feedback Survey

81%

Rated the CoP as Good or Excellent

80%

Found the CoP helpful for maintaining or deepening their mindfulness practice

74%

Found the CoP helpful for managing a health or pain condition

87%

Would recommend to a friend or colleague

"I have found the Breathworks Community very supportive in times of my pain being unbearable. I would highly recommend anyone with an interest in mindfulness to join. You will not regret it."

Angela

"It is like having a Mindfulness library at my fingertips... this is where I search before anywhere else."

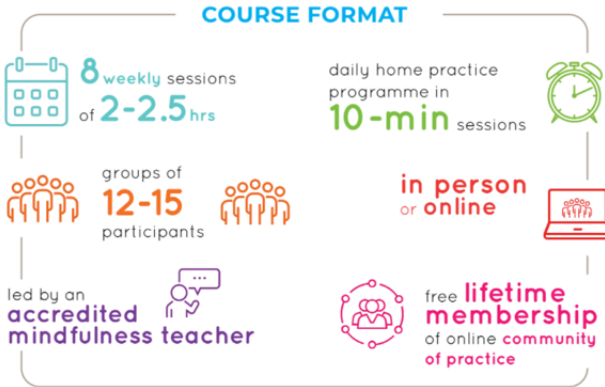
Francesca

"It's an invaluable opportunity to join with an experienced practitioner and international community in mindfulness meditation practice and reflections. A really helpful way of keeping mindfulness fresh and part of everyday life."

Bronwen

MINDFULNESS FOR HEALTH - PUBLIC COURSES

Our award winning mindfulness and compassion course provides the tools and skills to live well with chronic pain and illness. In 2022 we ran 12 x eight-week public courses, **reaching 190 participants**. Individuals or their employers fund their course fee, which enables us to reserve a third of the places for bursary recipients. This ensures access for those with financial barriers fulfilling our Charitable values.



KEY FINDINGS

- 86% Felt better able to manage their health/ pain condition
- 44% Reduced their medication
- 1 in 4 Reduced their use of healthcare services

“

I was [recommended Mindfulness for Health] by a nurse in my pain clinic. I have been suffering with long Covid for 10 months and have also been diagnosed with fibromyalgia, brain inflammation, and post viral fatigue syndrome.

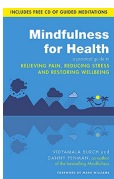
Before the course I was quite distressed angry sad and not at all accepting of my situation. The course definitely has helped with this side of things. In particular, **learning to be in the moment, as it is, without resistance and struggling** has been very useful.

Undertaking the course with others in a similar situation was also very helpful in **feeling less isolated and less alone** and realising that the secondary suffering is universal.

I would recommend this course over and over again to anyone in a similar situation to me. It has been a very valuable tool and has helped me **start a journey of acceptance** of where I am right now.

I was awarded a bursary as I've had no income for nearly a year and I am extremely grateful for this. **Equanimity, stability, and peace** are things I have been looking for for decades and this course seems to have opened the door for me.

Ruth, Bursary Recipient
June 22 MfH Attendee

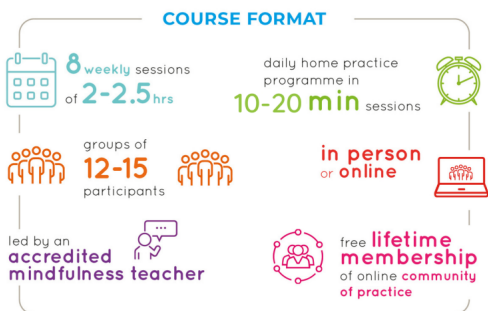
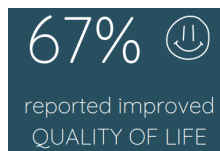
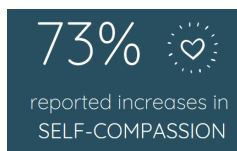


The award winning **Mindfulness for Health course book**, co-authored by Breathworks' Founder Vidyamala Burch, is recommended by the Reading Well: Books on Prescription Scheme. This scheme is endorsed by public libraries with expert health professionals selecting the most helpful evidenced-based self-help books to support members of the public suffering from health conditions and mental health issues.



MINDFULNESS FOR STRESS - PUBLIC COURSES

Our 8-week mindfulness for stress course teaches people how to boost their happiness and well-being and find new sources of resilience, joy, and calm in their lives. It also provides evidence-based methods to cope with stress, anxiety, fear, and depression. In 2022 we ran 11 x eight-week courses, **reaching 194 participants**. Individuals or their employers fund their course fee, which enables us to reserve a third of the places for bursary recipients. This ensures access for those with financial barriers fulfilling our Charitable values.



“



Suzy Chohan
Aug 22 Mindfulness for
Stress Attendee

I loved the course... **my nervous system is calmer**, I can **better handle events** in my day and I find **more joy** in moments that I may not have paid attention to before.

Before the course I was definitely in 'autopilot' and 'doing mode' [a lot more]. After the course, I can catch myself many times and anchor back.

I am very grateful that the online tools and meditations will continue to be available for us now the course has ended. I will be continuing my practice.

I would highly recommend everyone take the course! These are tools that I believe are important for everyone to have in our busy lives and help **combat daily stresses, negative thoughts** and **get more out of life**.

Thank you.

COMMUNITY MINDFULNESS GRANT FUNDED PROGRAMMES

One of our **core aims is to reach a wider range of people** through working with community partners. In this period we secured grant funding to pilot new services with the view to them being available through the Manchester social prescribing network.



The grant we secured was particularly aimed at services that aimed to **meet the needs of people living with chronic pain and long-term health conditions** (LTCs). An estimated 11% of the population in Manchester live with chronic pain and 25% live with a LTC. The Chief Medical Officer has reported “Much more needs to be done to improve outcomes for patients”.

The Breathworks Mindfulness for Health programme will work with individuals whose quality of life is severely impacted by their health conditions.



We are also delighted to have won funding through the Together Fund to enable a pilot of our newly developed 'Moving Well' programme'. The course has been developed by two senior mindfulness trainers at Breathworks: one of whom is an experienced Alexander Technique teacher, and the other a long-term arthritis sufferer.

This course teaches Mindful Movement for people with disabilities, pain and long-term health conditions. During four one-hour sessions it aims to improve participants' mobility and confidence in a gentle and sustainable way. It will help people bring mindfulness-based health management into both exercise and everyday activities providing them with life-long tools to improve their quality of life.

We will run four courses in conjunction with community partners in the first part of 2023. The aim is to reach 50 people living in the most deprived areas of Manchester. We will flex the need for in-person and online provision as required.

IMPROVING MENTAL WELLBEING IN THE WORKPLACE

Breathworks provides tailored programmes for the NHS and other public bodies that help improve staff mental wellbeing. This year we were commissioned by 'Tower Hamlets Together', an umbrella organisation of partners (see below). We designed a programme to meet a wide range of experience levels and developed the means of cascading mindfulness across the organisations, equipping team members to confidently pass on what they had learned to their colleagues and community.

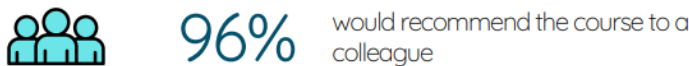
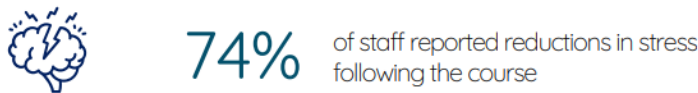
Over 5 months we delivered 21 mindfulness events, which included 10 taster sessions, five in-depth courses to develop the skills to manage stress and burnout, and four champions courses.



IMPACT

“Breathworks were great! They were always ready to be flexible and work with us to meet the demands of running a programme to suit the whole community. The sessions were well received and they provided an excellent evaluation report, allowing us to demonstrate impact and return on investment.

Director of Organisational Development, London Borough of Tower Hamlets - Anne Page



“The course has helped me to slow down and remain calm when things become stressful and busy. Outside of work, I have also learnt to bring more awareness to how I respond to situations.”

”This benefits of this course are endless, it should be mandatory for all service providers and users. The biggest impact it has had is teaching me to not take work stress home and allowing me to appreciate myself in all aspects of life.”

SCALING IMPACT: MINDFULNESS TEACHER TRAINING

In our accredited 12 month teacher training programme we train practitioners to share mindfulness in their communities. At the end of the programme, Breathworks Teachers are equipped to teach the two gold-standard Breathworks eight-week course curriculums and share introductory events and workshops in their communities and organisations.

700+

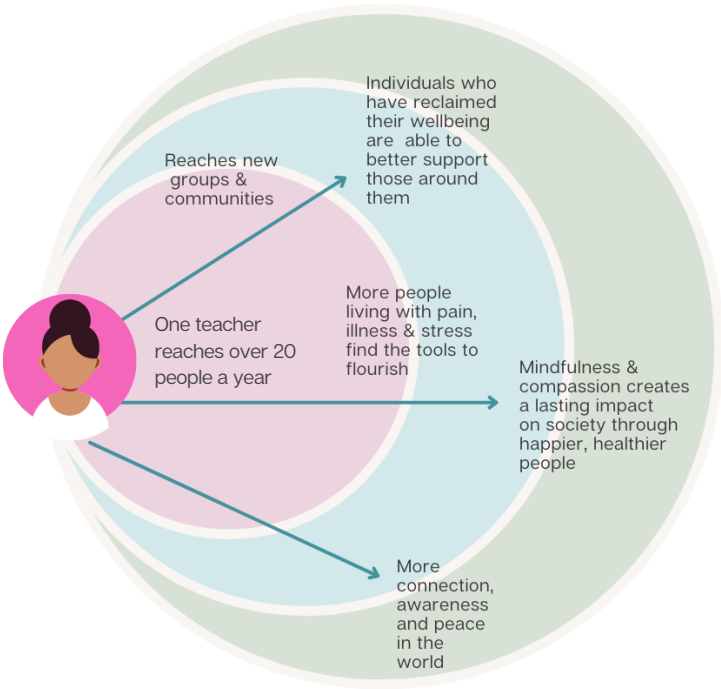
people trained as
Breathworks teachers
in 40 countries

2491

people reached with
Breathworks 8 week
courses taught by its
trained teachers

19K+

people reached with
Breathworks materials at
other events, taught by its
trained teachers



TEACHERS IMPACT: LONG-STANDING COMMUNITY PROGRAMMES

Since 2015, Breathworks trained teachers, Gail & Mark, have worked at St. Michaels' Hospice in Hereford. **Typically seeing 450+ people each year, they pass on mindfulness** in groups and one-to-one to patients, outpatients, staff, volunteers and carers. Referrals come from within the Hospice and externally from Community Nurses, GPs and similar.



Gail recalls sharing the power of a body scan practice with a patient dying of Motor Neurone Disease. Although their breathing was deeply compromised, Gail witnessed his struggling respiratory muscles soften, his anxiety ease, his mind soothe, and he was able to acknowledge **he felt ok, even good, in the moment.**

INNOVATIONS IN TEACHER TRAINING

This year we were awarded £44,071 from the Social Enterprise Support Fund to help our organisation recover from the impacts of the pandemic.



**Social Enterprise
Support Fund**

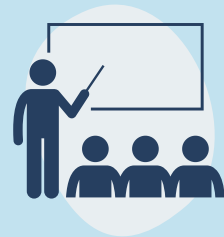
This funding enabled a number of projects including an innovation project to create a new service that would better suit the needs of health professionals wanting training to share mindfulness with their patients.

Each year we receive enquiries from NHS Trusts who want to share brief mindfulness interventions with patients, but don't want to train to teach our full eight-week courses. The time commitment of our full 12 month training programme makes it inaccessible to many services and together we identified an opportunity to develop a shorter, more flexible programme to meet their needs and grow our impact.

With the SESF funding we were able to invest in this new programme development and onboard a pilot client to co-design and evaluate this new approach with. The new Facilitators Training (shown over page), will be delivered and evaluated within Homerton NHS University Hospital next year.



**Homerton
University Hospital**
NHS Foundation Trust



Mindfulness Facilitator

41 Training Hours

Learn to share introductory mindfulness with others. You will learn how to deliver 6 short mindfulness sessions, simple guided meditations and how to facilitate reflection.



**Certified
Breathworks
Facilitator**

BREATHWORKS RESEARCH - PUBLISHED STUDIES

A team from the Jersey Pain Clinic and Liverpool John Moores University published an analysis of service data from 239 pain patients who had participated in the Breathworks Mindfulness for Health course.

Patients' self-reported subjective change at the end of the course, compared with the start, was:

- 41% report a 30%+ reduction in pain intensity, 28% report a 50%+ improvement
- 57% report a 30%+ reduction in pain interference, 40% report a 50%+ improvement
- 70% report a 30%+ improvement in subjective resilience, 41% report a 50%+ improvement
- with 3% or less percent reporting significant deterioration across any of the above domains.

An analysis of statistically reliable and clinically significant changes **found improvements across domains including: pain intensity, interference, depression, catastrophizing, self-efficacy, as well as wellbeing (WHO 5 health domains) and self-compassion.**

The team reported good retention and completion (84%) with minimal side effects, with the course highly valued by clients and clinicians, and further reported an 82% reduction in treatment cost per patient compared to existing 1:1 support.

Article

Full mindfulness-teacher training pathway and courses on pain management programmes: why it may all be worth it

Alessio Agostinis *Consultant Psychologist, Pain Clinic, Jersey; Honorary Research Fellow, Liverpool John Moores University*
Jonathan Bond *Assistant Psychologist, Pain Clinic, Jersey*
Julia Morris *Consultant Physiotherapist and AHP, Pain Clinic, Jersey*
Ben Rosser *Clinical Psychologist & Lecturer, School of Psychology, Faculty of Health, Liverpool John Moores University*
Michelle Barrow *Pain Specialist Nurse, Pain Clinic, Jersey*
Chad Tavor *Consultant in Pain Medicine. Service and Pain Lead. Jersey*



Pain News
2022, Vol 20(2) 39–48
© The British Pain Society 2022
SAGE

Trustees’ annual report for the period ended 31 December 2022

Report Overview

The trustees are pleased to present their report and the unaudited financial statements for the year ended 2022.

The trustees review the aims, objectives and activities of the charity each year. The trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Reference and administrative information

Company Number 06890078
Charity Number 1131851

Registered office and operational address: 16-20 Turner Street, Manchester, M4 1DZ

Trustees

Trustees, who are also directors under company law, who served during this year and up to the date of the report were as follows:

Dharmachari Prasadu	Dominic Houlder
Gillian Parry	Karim Rushdy appointed 22/11/2022
Menka Sanghvi appointed 22/11/2022	Robert Jones
Ruth Cheesley	Sally Jones

No trustees held title property belonging to the charity during the reporting period or at the date of approval.

Key Management Personnel: Helen Sullivan, Chief Executive

Bankers: The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT

Independent examiner: Patrick Morrello ACA, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester, M60 0AS

Financial review

At the end of this financial period the total funds carried forward are £156,073 (2020: 171,110) of which £29,165 (2021: £Nil) are restricted funds. This is an overall decrease of £15,073 for the period. The decrease is due to surplus generated in previous years being drawn on to provide seed funding for 6 innovative proof of concept projects. Available funds are also being drawn upon to fund the development of a new programme which will be launched in 2023/24.

The total income for the year was £547,397 (2021: £513,221) consisting of £72,586 (2020: £27,136) restricted funds and £474,811 (2021: £486,085) unrestricted funds. The total expenditure for the year was £562,434 (2021: £484,851) consisting of £43,421 (2021: £28,076) spent from restricted funds and £519,013 (2021: £456,775) spent from unrestricted funds. At year end, this leaves the charity with total reserves of £156,073 of which £126,908 are unrestricted. Therefore, the trustees do not see any concerns about the charity's ability to continue as a going concern. The wholly owned subsidiary, Breathworks CIC, was dormant throughout the year.

Plans for the future

This year the Board of Trustees and Senior Management team have conducted a strategic review and set the new strategy for 2023-2025. The vision and goals of the organisation remain unchanged and we will work to ensure our evidence-based programmes are widely accessible for people living with pain, illness and stress, by developing meaningful relationships with funders, providers and communities.

The efficacy of mindfulness as a healthcare intervention is well recognised and accepted across the system, however, there is more to do to educate and inform the public in the need for and benefits of sustaining a practice in daily life. We will be developing our retreats, self paced 'going deeper' programmes and practice days to support people in this, as well as educational and awareness raising campaigns. We will also continue our work with the British Association of Mindfulness Based Approaches (BAMBA) to maintain standards in the field of mindfulness teaching to ensure safe, ethical and inclusive practice.

Beyond the UK, we plan to develop wider strategic partnerships with organisations that can help scale reach by translating programmes into the worlds most spoken languages. Mandarin will be a focus for 2023, where we aim to train teachers from 2024 onwards.

To have a bigger impact, we have plans to develop a new programme to contribute to the emerging discipline within medicine that aims to meet the problems of increasing chronic conditions in our aging population. Lifestyle Medicine is evidence-based care that supports behaviour change through person-centred techniques to improve mental wellbeing, social connection, healthy eating, physical activity, sleep and minimisation of harmful substances and behaviours.

Through our developers lived experience and that of our community, we want to test if greater quality of life improvements are possible by taking a mindfulness based approach for behavioural change across the pillars of lifestyle medicine. Next year we plan to test and pilot this innovative new programme with different health condition groups to learn from their experience and design with their feedback. If successful we will plan a large scale launch in 2024 and beyond.

It is recognised by the trustees that in this cost of living crisis we need to further diversify our sources of income to reduce overall dependency on individuals self funding their courses and training. In our new strategic plan specific goals and objectives have been set to identify and grow new funding sources to enable the widest reach possible.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 28 April 2009 and registered as a charity on 28 September 2009.

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.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at year end was 8 (2021: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Trustees are appointed for 3 year terms. At each AGM, those reaching expiry will resign and be available for re-election. Recruitment is based on ensuring there is a blend of expertise in health and social care, business and charitable operations management.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Organisational structure

Breathworks operates within a hierarchical structure, with day to day management of the charity delegated to its Chief Executive, Helen Sullivan. Helen (who has held the post since July 2018) works closely with the organisations Founder, Vidyamala (Prudence) Burch OBE who continues to actively contribute as a senior ambassador for the organisation.

The Board of Trustees hold responsibility for setting the direction and high level strategy and signing off the annual budget which is then delegated to the CEO for operationalisation. Helen reports to the Board on strategic progress and risk management on a quarterly basis.

Recruitment and appointment of new trustees

In accordance with Breathworks Equality, Diversity and Inclusion (EDI) policy trustee vacancies are widely advertised. After a skills and EDI audit was completed in 2021, new trustee roles were created and advertised through Charity Jobs, Breathworks social channels and Trustees Unlimited. Following interview two new trustees were onboarded who bring greater diversity of skills and lived experience. To enable effectiveness in the role, inductions are designed to include time on a 1-2-1 basis with the Chair, CEO; a fireside chat with all other trustees and 1-2-1 mentoring with a longer standing Board member.

Remuneration policy for key management personnel

The trustees review and agree the remuneration for key management personnel annually, in consideration with market rates and affordability for the charity.

Reserves policy

The reserves policy was developed to ensure:

- Trustees have the time to take action if projected new income streams fall below expectations.
- There is protection for unforeseen operational costs.
- There is capacity for 'seed-funding' for an urgent or high potential project eg for research.
- Provision for redundancy payments and closing contractual obligations in the event of winding up the charity.

Following a review of the Foundation's budget and guided by the nature of the overheads, the trustees have concluded that an unrestricted reserve equivalent to 3 months' overheads (£81K) is sufficient to meet these objectives.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

Funds held as custodian trustee on behalf of others

No funds are held on behalf of others.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 22 August 2023 and signed on their behalf by



Robert Jones
Treasurer

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 December 2022 set out on pages 21 to 36.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

21 / 09 / 2023

Date:

The Breathworks Foundation
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	23,954	20,155	44,109	6,470	2,155	8,625
Charitable activities	4	450,857	52,431	503,288	479,615	24,981	504,596
Total income		474,811	72,586	547,397	486,085	27,136	513,221
Expenditure on:							
Raising funds	5	8,140	-	8,140	2,028	-	2,028
Charitable activities	7	510,873	43,421	554,294	454,747	28,076	482,823
Total expenditure		519,013	43,421	562,434	456,775	28,076	484,851
Net income/(expenditure) for the year	-	(44,202)	29,165	(15,037)	29,310	(940)	28,370
Net movement in funds for the year		(44,202)	29,165	(15,037)	29,310	(940)	28,370
Reconciliation of funds							
Total funds brought forward		171,110	-	171,110	141,800	940	142,740
Total funds carried forward		126,908	29,165	156,073	171,110	-	171,110

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

The Breathworks Foundation
Company number 06890078
Balance sheet as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	3,072	3,515
Intangible assets	13	62,521	69,468
Investments	14	3	3
Total fixed assets		65,596	72,986
Current assets			
Stock		3,177	4,714
Debtors	15	10,819	13,795
Cash at bank and in hand		154,529	208,978
Total current assets		168,525	227,487
Liabilities			
Creditors: amounts falling due in less than one year	16	(78,048)	(112,833)
Net current assets		90,477	114,654
Total assets less current liabilities		156,073	187,640
Creditors: amounts falling due after more than one year	17	-	(16,530)
Net assets		156,073	171,110
The funds of the charity:			
Unrestricted funds	19	126,908	171,110
Restricted funds	18	29,165	-
Total charity funds		156,073	171,110

For the year in question, the company was entitled to exemption from an 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 accounts for the year in question 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.

The notes on pages 24 to 36 form part of these accounts.

Approved by the trustees on 22 August 2023 and signed on their behalf by:

RE Jones

Robert Jones (Trustee)

18 / 09 / 2023

Date signed

The Breathworks Foundation

Statement of Cash Flows
for the year ending 31 December 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	21	(27,041)	49,379
<i>Cash flows from investing activities:</i>			
Purchase of tangible assets		(1,478)	(3,645)
Purchase of intangible fixed assets		-	(69,468)
Cash provided by/(used in) investing activities		(1,478)	(73,113)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(25,930)	-
Cash inflows from new borrowing		-	25,930
Cash provided by/(used in) financing activities		(25,930)	25,930
Increase/(decrease) in cash and cash equivalents in the year		(54,449)	2,196
Cash and cash equivalents at the beginning of the year		208,978	206,782
Cash and cash equivalents at the end of the year		154,529	208,978

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Breathworks Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of staff salaries and their associated support costs.
- Expenditure on charitable activities includes the costs of education training and research undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

f Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

g Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office equipment	25%
------------------	-----

h Intangible fixed assets

Intangible fixed assets are amortised over their estimated useful economic lives on a straight line basis as follows:

Goodwill	10 years
----------	----------

i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Creditors and provisions

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

l Financial instruments

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 transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. Outstanding contributions at the year end were £1,194. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 6.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
Donations and grants	23,954	20,155	44,109	6,470	2,155	8,625
Total	23,954	20,155	44,109	6,470	2,155	8,625

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
<u>Grants</u>						
Manchester City Council - Covid Impact Fund	-	-	-	-	24,981	24,981
The Big Life Group	-	3,400	3,400	-	-	-
Key Fund - Social Enterprise Support Fund	-	44,071	44,071	-	-	-
Sport England Together Fund via Versus Arthritis	-	4,960	4,960	-	-	-
<u>Charitable Trading</u>						
Courses and Workshops	416,767	-	416,767	442,726	-	442,726
Membership fees	20,438	-	20,438	21,575	-	21,575
Other income	13,652	-	13,652	15,314	-	15,314
Total	450,857	52,431	503,288	479,615	24,981	504,596

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

5 Cost of raising funds

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Staff costs	6,045	-	6,045	2,028	-	2,028
Premises	126	-	126	-	-	-
Administration	222	-	222	-	-	-
Advertising and marketing	207	-	207	-	-	-
Internet and website	356	-	356	-	-	-
Depreciation	186	-	186	-	-	-
Governance costs (see note 6)	388	-	388	-	-	-
Support costs (see note 6)	610	-	610	-	-	-
	<u>8,140</u>	<u>-</u>	<u>8,140</u>	<u>2,028</u>	<u>-</u>	<u>2,028</u>

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2022 £	Support £	Governance £	Total 2021 £
Catering & venue hire for meetings		-	-	-	-	-	-
Staff costs	time spent	16,970	12,922	29,892	2,028	-	2,028
Premises	time spent	354	269	623	-	-	-
Administration	time spent	623	475	1,098	-	-	-
Accountancy fees	time spent	1,381	2,520	3,901	-	-	-
Legal expenses (HR & pension)	time spent	1,897	-	1,897	-	-	-
Depreciation	time spent	522	398	920	-	-	-
Interest payable	time spent	4,333	-	4,333	-	-	-
		<u>26,080</u>	<u>16,584</u>	<u>42,664</u>	<u>2,028</u>	<u>-</u>	<u>2,028</u>

The support and governance costs are then further apportioned to fundraising and charitable activities based on the relevant direct salary costs. There are no comparative figures for 2021. As the charity's income was below the threshold for large charities there was no requirement to show this analysis in 2021.

Notes to the accounts for the year ended 31 December 2022 (continued)

7 Analysis of expenditure on charitable activities

	2022 £	2021 £
Direct course costs	192,692	192,734
Staff costs	252,249	225,999
Staff training	3,019	1,021
Marketing	9,641	5,718
Internet and website	16,632	23,916
Research	4,416	2,351
Grants paid (see note below)	6,152	490
Office rent and rates	5,257	11,079
Administration and office expenses	9,269	7,012
Accountancy fees	-	4,105
Legal and professional fees	-	1,555
Insurance	2,226	1,969
Sundry expenses	3,312	4,069
Depreciation	7,763	805
Governance costs (see note 6)	16,196	-
Support costs (see Note 6)	25,470	-
	<hr/>	<hr/>
	554,294	482,823
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	43,421	28,076
Unrestricted expenditure	510,873	454,747
	<hr/>	<hr/>
	554,294	482,823
	<hr/> <hr/>	<hr/> <hr/>

Note concerning grants paid

During the year the charity made five micro project grant payments ranging from £610 to £2,237. This was to provide seed funding for small projects which are furthering the objects of the charity. Three grant payments were made to individuals and two grant payments were made to institutions.

Note concerning bursaries and charitable activity costs

Throughout the year the charity awarded 265 bursary places to beneficiaries to attend various courses, training and events. The value of lost revenue was £71,710. Any training delivery cost related to the bursary places is captured in the expenditure in the above table.

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	8,868	805
Accountancy fees	3,901	1,380
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 December 2022 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	265,526	215,013
Social security costs	17,869	9,475
Pension costs	4,791	3,539
	<hr/>	<hr/>
	288,186	228,027
	<hr/> <hr/>	<hr/> <hr/>
Allocated as follows:		
Cost of raising funds	6,045	2,028
Charitable activities	252,249	225,999
Support costs	16,970	-
Governance costs	12,922	-
	<hr/>	<hr/>
	288,186	228,027
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 16 (2021: 15).

The average full time equivalent number of staff employed during the period was 10 (2021: 6).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £37,177 (2021: £47,676). As per reporting requirements this figure includes employer's national insurance and pension contributions.

10 Trustee remuneration and expenses, and related party transactions

No trustee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No trustee received travel and subsistence expenses during the year of £Nil (2021:£Nil).

There were no aggregate donations from related parties (2021: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Manchester City Council - Covid Impact Grant	-	24,981
HMRC Employment Allowance	5,000	5,000
The Big Life Group	3,400	-
Sport England Together Fund via Versus Arthritis	4,960	-
	<u>13,360</u>	<u>29,981</u>

There were no unfulfilled conditions and contingencies attaching to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible and intangible assets

	Tangible assets	Intangible assets
	Office equipment	Goodwill
Cost	£	£
At 1 January 2022	4,912	69,468
Additions	1,478	-
At 31 December 2022	<u>6,390</u>	<u>69,468</u>
Depreciation		
At 1 January 2022	1,397	-
Charge for the year	1,921	6,947
At 31 December 2022	<u>3,318</u>	<u>6,947</u>
Net book value		
At 31 December 2022	<u>3,072</u>	<u>62,521</u>
<i>At 31 December 2021</i>	<u>3,515</u>	<u>69,468</u>

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

14 Investments

	2022 £	2021 £
Investment in the shares of the subsidiary company Breathworks Community Interest Company	3	3

The charity owns the whole of the ordinary share issue of the Breathworks Community Interest Company, a company registered in England, register no 5016384. The shares were transferred to the charity on 16 April 2019. The subsidiary was used to focus mindfulness training and courses on not-for profit and commercial organisations. During the year the trustees decided that the subsidiary should transfer trade and assets to the charity on 31 December 2021 due to the matching activities and to avoid duplicating staff effort. The company was dormant during the year.

Balance sheet

	2022 £	2021 £
Current assets	3	3
Total assets less current liabilities	3	3
Net assets	3	3
Assets	3	3
Shareholder's funds	3	3

15 Debtors

	2022 £	2021 £
Trade debtors	5,808	6,580
Other debtors	-	4,794
Prepayments and accrued income	5,011	2,421
	10,819	13,795

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Keyfund loan	-	9,400
Trade creditors	7,273	2,299
Other creditors and accruals	27,549	46,989
Deferred income	43,226	54,145
	78,048	112,833

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

17 Creditors: amounts falling after more than one year

	2022 £	2021 £
Keyfund loan	-	16,530
	-	16,530

18 Analysis of movements in restricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
<u>Grants</u>					
The Big Life Group	-	3,400	-	-	3,400
Key Fund - Social Enterprise Support Fund	-	44,071	(35,911)	-	8,160
Sport England Together Fund via Versus Arthritis	-	4,960	(4,023)	-	937
<u>Donations</u>					
Give2Live	-	120	(120)	-	-
Community of Practice	-	20,035	(3,367)	-	16,668
Total	-	72,586	(43,421)	-	29,165

Comparative period

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
<i>The Eleos Partners</i>	470	-	(470)	-	-
<i>Private donor</i>	470	-	(470)	-	-
<i>Bursary fund</i>	-	1,670	(1,670)	-	-
<i>COP donation</i>	-	485	(485)	-	-
<i>Manchester City Council - Covid Impact Fund</i>	-	24,981	(24,981)	-	-
Total	940	27,136	(28,076)	-	-

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
The Big Life Group	for the "Take Back Your Life" project, to fund 9 6-week courses with up to 12 participants each, for Be Well clients with challenging health or stress
Key Fund - Social Enterprise Support Fund	to improve accessibility for training online, building a volunteer programme and reaching new communities, aiming to reach 80 health professionals and 2400 patients every year, and to rebuild income to pre-pandemic levels
Sport England Together	for the "Moving Well" project: providing training in mindful movement for people with disabilities, pain and long-term conditions, to reduce long-term impact of and help recovery re Covid-19, to address inequality in sport and
Community of Practice	to fund free on-line access to Mindfulness practitioners to support and sustain their practice, free courses, workshops and materials

19 Analysis of movement in unrestricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General fund	171,110	474,811	(519,013)	-	126,908
	<u>171,110</u>	<u>474,811</u>	<u>(519,013)</u>	<u>-</u>	<u>126,908</u>
Comparative period	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2021 £</i>
General fund	141,800	486,085	(456,775)	-	171,110
	<u>141,800</u>	<u>486,085</u>	<u>(456,775)</u>	<u>-</u>	<u>171,110</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	3,072	-	-	3,072
Intangible assets	62,521	-	-	62,521
Fixed asset investments	3	-	-	3
Net current assets/(liabilities)	61,312	-	29,165	90,477
	<hr/>	<hr/>	<hr/>	<hr/>
Total	126,908	-	29,165	156,073
	<hr/>	<hr/>	<hr/>	<hr/>

Comparative period

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
<i>Tangible fixed assets</i>	<i>3,515</i>	<i>-</i>	<i>-</i>	<i>3,515</i>
<i>Intangible assets</i>	<i>69,468</i>	<i>-</i>	<i>-</i>	<i>69,468</i>
<i>Fixed asset investments</i>	<i>3</i>	<i>-</i>	<i>-</i>	<i>3</i>
<i>Net current assets/(liabilities)</i>	<i>114,654</i>	<i>-</i>	<i>-</i>	<i>114,654</i>
<i>Creditors of more than one year</i>	<i>(16,530)</i>	<i>-</i>	<i>-</i>	<i>(16,530)</i>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>171,110</i>	<i>-</i>	<i>-</i>	<i>171,110</i>
	<hr/>	<hr/>	<hr/>	<hr/>

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(15,037)	28,370
Adjustments for:		
Depreciation charge	8,868	805
Decrease/(increase) in stock	1,537	1,579
Decrease/(increase) in debtors	2,976	12,784
Increase/(decrease) in creditors	(25,385)	5,841
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	(27,041)	49,379
	<hr/>	<hr/>

The Breathworks Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

22 Net debt statement

	At 1 January 2022 £	Cash flows £	Other non- cash changes £	At 31 December 2022 £
Cash at bank and in hand	208,978	(54,449)	-	154,529
Bank loan falling due in one year	(9,400)	9,400	-	-
Bank loan falling due in less than 5 year	(16,530)	16,530	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	183,048	(28,519)	-	154,529
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>