

Charity Registration No. 1150032

Company Registration No. 07791021 (England and Wales)

**BRIGHTON THERAPY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# BRIGHTON THERAPY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Thompson J Watson S Rai R Clare R Burgess-Gamble K Flynn J Tomlinson
<b>Charity number</b>	1150032
<b>Company number</b>	07791021
<b>Principal address</b>	23A New Road Brighton BN1 1UG
<b>Registered office</b>	4th Floor, Park Gate 161-163 Preston Road Brighton BN1 6AF
<b>Independent examiner</b>	William Roberts FCA Friend-James Limited 4th Floor Park Gate 161-163 Preston Road Brighton BN1 6AF

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# BRIGHTON THERAPY CENTRE LIMITED

## CONTENTS

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	Page
Trustees' report	1 - 8
Statement of Trustees' responsibilities	9
Independent examiner's report	10
Statement of financial activities	11
Statement of financial position	12
Notes to the accounts	13 - 20

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# **BRIGHTON THERAPY CENTRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

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**The trustees present their report and accounts for the year ended 31 December 2021.**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

Our mission is to provide a wide choice of high-quality psychological therapies to people experiencing emotional, psychological, or interpersonal difficulties. We are committed to meeting the needs of underrepresented groups, who because of their religion, race, class, sexual orientation, gender identity, or political or economic status find it harder to access therapeutic services.

- We aim to create centres of clinical excellence that are informed by our commitment to inclusivity, the advancement of best practice and expertise in areas of specialism, including trauma-informed approaches.
- We aim to help individuals in our community improve their emotional well-being and quality of life by working with them to help them learn strategies to maintain their own mental wellness and to prevent relapse.
- We aim to improve access with our no-cost and low-cost programs to ensure that people can receive appropriate, effective psychological therapies, regardless of their economic status.
- We aim to facilitate a practitioner learning community through high-quality clinical supervision, reflective practice, and training opportunities.
- We aim to involve service users, staff and other stakeholders in the development and improvement of our services.
- We aim to grow and develop the BTC model to reach other communities in need.

The policies and procedures adopted in furtherance of these objectives include:

- Clinical (including Protection of Vulnerable Adults, Protection of Children, Complaints)
- Information Governance (including GDPR, Confidentiality)
- Finance
- Risk
- Health & Safety (including Fire Safety)
- Human Resources

The Trustees have paid due regard to guidance issued by the Charity Commission regarding public benefit and in deciding what activities the charity should undertake.

# **BRIGHTON THERAPY CENTRE LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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### **Summary**

In much of the UK, the Covid-19 pandemic continued to cause significant disruption to the delivery of mental health services whilst also serving as a catalyst for many individuals to seek out support for their mental wellbeing. BTC was able to continue to respond quickly and sensitively to these national and local challenges in the following ways:

- Continuing to provide online therapy services and maintaining our service while taking into consideration the needs of both practitioners and clients who desired to return to in-person meetings.
- Creating a safe approach to in-person meetings that included clearly posted reminders to wear masks in the building, equipping each therapy room with sanitising materials, and providing on-site hand sanitiser.
- Encouraging practitioners and clients alike to factor in their own personal circumstances when making the decision to work online or to work in person.

We continued to operate with the aims of:

- Managing clinical risk effectively in response to an increase in enquiries from patients with higher levels of risk and complexity.
- Establishing a safe care pathway for our most highly complex, high risk clients.
- Further improving our in-house CPD and support to practitioners, to ameliorate the stress of remote working and/or the effect of combined remote and in-person working.

As well, we have implemented some changes that are now part of the groundwork for growth in 2022 and beyond. These leadership, systems, and governance changes include the following:

- Successfully transitioning our management system from 2 x Co-Directors to a CEO and Clinical Manager.
- Recruiting a new external Clinical Supervisor to provide fortnightly supervision to the Clinical Management Team.
- Recruiting 7 new trainees and 3 new graduates.
- Launching a new website.
- Developing and launching our new MS Dynamics clinical system.
- Developing and distributing a survey for all clients in addition to our low cost clients to better understand our performance.
- Developing and distributing a practitioner survey to better understand our workplace dynamics.
- Securing charitable funding amounting to £35,050 (compared to £29,950 in 2020).
- Achieving Gift Aid status and registering with JustGiving to prepare for a new public fundraising stream.

These actions continue to secure BTC's delivery of high-quality, safe, best-fit therapy as well as ensuring our financial viability.

# **BRIGHTON THERAPY CENTRE LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Facilities**

During the winter months, we continued our redecoration efforts, inviting the community of BTC practitioners to offer their thoughts and feedback. Individual therapy rooms on the ground floor as well as the ground floor communal areas were refurbished.

### **Staff**

**CEO:** Kerry Evans

**Clinical Manager:** Michael O'Rourke (appointed September 2021)

**Office and Facilities Administrator:** David Scully

**Administrator:** Megan Sparks (appointed June 2021)

### **Services**

We have 43 practitioners, an increase of 1 since 2020.

The services that we offer are as follows: Psychoanalytic psychotherapy, psychodynamic counselling/therapy, cognitive behavioural therapy (CBT), cognitive analytic therapy (CAT), dialectical behaviour therapy (DBT), group analytic psychotherapy, humanistic therapy, integrative therapy, Gestalt therapy, art therapy, creative arts therapy, eye movement desensitization and reprocessing therapy (EMDR), couples therapy, systemic family work, and child psychotherapy.

# **BRIGHTON THERAPY CENTRE LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Achievements and Performance**

#### ***Summary of Charitable Achievements***

We completed specialist initial assessments at a notional charge for 457 potential clients (compared to 436 in 2020).

95 clients received funding for their ongoing therapy (compared to 89 in 2020) and 17 clients received low cost DBT (compared to 16 in 2020).

Our practitioners made a charitable contribution of at least £38,738 by offering sessions at a lower rate than their normal fee to make them accessible to those on lower incomes.

We also provided 21 placements to trainees and newly qualified graduates (compared with 18 in 2020).

In addition to the voluntary and anonymous surveys we sent out to clients who had benefited from a low cost place (either through a bursary, a reduced rate provided by the practitioner or a combination of these), we also distributed a survey to all clients who had an initial consultation or ongoing therapy with BTC in the last year. A total of 103 clients responded of the 559 who received the survey. Please note that the percentages given below correspond to the number of respondents to whom the question applied.

- 94% of respondents reported an improvement to confidence or wellbeing
- 80% reported a reduction in anxiety or depression
- 89% reported a reduction in suicidal thoughts
- 85% reported a reduction in the urge to physically self-harm
- 70% reported an improvement in physical health
- 86% reported our services contributed towards them being able to return to work or remain at work
- 42% reported our services resulted in them participating in new social networks and/or making new friends
- 84% reported that using our services resulted in them feeling less isolated
- 52% reported that using our services resulted in them reducing or completely eliminating their dependence on NHS mental health services

Comments included:

"BTC has truly been a life saver and changer in what was the most challenging year of my life."

"First time client. Very happy. Polite, efficient, caring and knowledgeable at an affordable price."

"Tailored to my needs."

"What BTC do is way beyond all expectations that I had. To feel understood is huge."

"BTC are an amazing, comforting, private and essential service for Brighton residents and I can't thank them enough xxx."

"I have had a transformation experience in psychodynamic therapy provided via BTC. Not only have the crises that brought me into therapy become manageable, I'm also discovering the potential in my difficult experiences for growth and individuation. I feel like I'm discovering who I am and how I might flourish in the world."

"I would have never thought that group therapy would be a good choice for me but it proved to be incredibly helpful. I also found the therapists themselves very kind and calm."

# BRIGHTON THERAPY CENTRE LIMITED

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

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### *Summary of Performance*

#### **Our low cost strategy**

Our low cost therapy services are delivered via a number of pathways:

1. **Initial consultations:** Clients seeking therapy are offered a very low cost initial assessment with an experienced practitioner.
2. **Sliding Scale of fees:** Fees depend on the qualifications and experience of our practitioners who offer a fee range in order to accommodate clients who cannot afford their full fee.
3. **Grant funded bursaries:** In 2021, we received grants from The Edward Gosling Foundation, The Albert Hunt Trust, The Sussex Community Foundation, The Henry Smith Charity, and Sussex Health and Care Partnership in partnership with Refugee Radio.
4. **Bursaries funded by the charity:** From our funds, BTC apportioned £7,462 to ongoing therapy and £890 to subsidise the cost of initial consultations.
5. **Subsidized rooms provided by the charity:** BTC provided room rental credits to practitioners totalling £3,950 as a contribution towards 395 initial consultation sessions.
6. **Low cost group therapies:** We continued to offer group psychotherapy, where appropriate, as an effective and affordable therapy for clients who were unable to afford individual therapy.

#### **Specialist services**

In addition to the usual range of treatments for those with mild and moderate problems, we also provide the following:

1. A full DBT programme: For people with borderline issues, we offer a 10 week skills group and 20 individual sessions. The group sessions cover emotional regulation, mindfulness, distress tolerance and interpersonal effectiveness.
2. Group therapies: Groups offer low cost therapy with an experienced practitioner. We now provide a young persons' group for individuals aged 16 to 23 years old in addition to the DBT group and the analytic psychotherapy groups. All of our qualified group psychotherapists offer at least one very low cost place in each of their groups, further increasing access for complex clients who need long term therapy.
3. Training future therapists: We have grown our trainee program from 6 to 10 trainees. They are working at BTC on placement offering psychoanalytic psychotherapy, psychodynamic counselling and psychotherapy, art psychotherapy, group psychotherapy, and humanistic and integrative counselling and psychotherapy. They all receive regular supervision with a qualified BTC supervisor.
4. Developing our practitioners: We have 11 graduate practitioners at BTC. These are practitioners who have completed their training courses and are building up their client hours in order to gain accreditation. We offer individual or group supervision and CPD for those seeking accreditation.
5. In house supervision: We have 6 in-house supervisors offering 9 supervision groups which meet weekly. We run 2 monthly peer groups offering supervision of supervision.

# **BRIGHTON THERAPY CENTRE LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### ***Developing a diverse team to reflect our local community***

BTC has a number of practitioners who are experienced in working with LGBTQ+ clients and all our practitioners are LGBTQ+ friendly. We have practitioners who are fluent in Spanish, French, Italian and Arabic. We have 10 minority ethnic practitioners and continue to reach out to prospective minority ethnic practitioners considering making an application to join BTC.

According to our client survey findings, many people chose to come to BTC because of our reputation and their awareness that we are LGBTQ+ inclusive.

According to our practitioner survey findings, meeting the needs of Brighton's diverse community is a priority, as per these comments:

"I would like to ensure that the minority populations in Brighton and Hove are aware of BTC's mission."

"I am proud to work at Brighton Therapy Centre and be part of what feels like a vibrant and diverse team."

#### ***Working for our local community***

In addition to the above, BTC continued to offer clinical supervision and consultation to a number of local organisations. We have contracts with local employers to offer therapies to their staff. The profits generated by these activities help to fund our charitable works.

#### ***Financial review***

BTC has a growing income from room rental and clinical services. The charity maintains a minimum reserve equivalent to 3 months of expenditure, and any surplus is invested in the funding of low cost therapy and service developments.

#### ***Risk management***

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate them.

#### ***Structure, governance and management***

The charity is a company limited by guarantee. Its governing document is its Memorandum and Articles of Association.

#### ***Our response to the climate crisis***

We have minimised our carbon footprint by recycling and focussing our services on clients in the local area to reduce travel to and from our centre. We also support green commuting by providing a nearby designated bike shed for practitioners who cycle to work and desire a sheltered space for secure bicycle storage.

Online therapies have helped to reduce travel by clients and practitioners still further. We have continued some online services after restrictions were lifted to keep our carbon footprint as low as possible.

#### **Structure, governance and management**

##### **Trustees**

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

L Gledhill	(Resigned 26 January 2022)
P Evans	(Resigned 4 November 2021)
S Thompson	
J Watson	
S Rai	
L Corbishley	(Resigned 26 January 2022)
R Clare	
R Burgess-Gamble	
K Flynn	

# BRIGHTON THERAPY CENTRE LIMITED

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

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J Tomlinson

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The trustees have been recruited by a selection process whereby an individual has expressed an interest in supporting the organisation, and also possesses knowledge and skills pertinent to the good management of the organisation.

Appointments are made as follows:

- Application is considered by the Management and Trustees as to suitability.
- Applicant is interviewed by the Chair of the Trustees and the Management.
- If successful, the candidate is appointed, pending any necessary background checks, references and a final agreement from the board of trustees.

The trustees have extensive experience in the following areas: mental health law, children and family mental health, adult mental health, psychotherapy, business management, charity law and procedures, human resources and senior business management.

### Roles & Stakeholders

**Trustees:** Richard Burgess-Gamble (Treasurer), Robert Clare, Liv Corbishley, Kiran Briana Flynn, Louise Gledhill, Sandeep Rai, Suzanne Thompson (Chair) Jo Tomlinson, Julie Watson

**CEO:** Kerry Evans

**Clinical Manager:** Michael O'Rourke (appointed September 2021)

**Office and Facilities Administrator:** David Scully

**Office Administrator:** Megan Sparks (appointed June 2021)

**Practitioners:** All practitioners attend regular meetings in order to contribute to the day to day management of the Charity.

**Clients:** Clients are invited to contribute to service development via feedback questionnaires.

This report is prepared in accordance with the small company regime (Section 419(2) of the Companies Act 2006).

On behalf of the board of trustees.

x 

.....  
**S Thompson**

Trustee

Dated: x 

**BRIGHTON THERAPY CENTRE LIMITED**

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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# **BRIGHTON THERAPY CENTRE LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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The trustees, who are also the directors of Brighton Therapy Centre Limited for the purpose of company law, are responsible for preparing the Trustees' 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 charitable company for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BRIGHTON THERAPY CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRIGHTON THERAPY CENTRE LIMITED

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I report to the trustees on my examination of the financial statements of Brighton Therapy Centre Limited (the charity) for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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 financial statements to be reached.



William Roberts FCA

Chartered Accountants  
Friend-James Limited  
4th Floor Park Gate  
161-163 Preston Road  
Brighton  
BN1 6AF

Dated: 7 SEPTEMBER 2022

# BRIGHTON THERAPY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	(3,854)	39,749	35,895	15,228	19,950	35,178
Incoming resources from charitable activities	4	209,854	-	209,854	163,399	-	163,399
Investments	6	-	-	-	17	-	17
<b>Total income</b>		<u>206,000</u>	<u>39,749</u>	<u>245,749</u>	<u>178,644</u>	<u>19,950</u>	<u>198,594</u>
<b>Expenditure on:</b>							
Charitable activities	5	<u>207,409</u>	<u>18,523</u>	<u>225,932</u>	<u>165,279</u>	<u>11,455</u>	<u>176,734</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(1,409)	21,226	19,817	13,365	8,495	21,860
Fund balances at 1 January 2021		<u>67,927</u>	<u>13,048</u>	<u>80,975</u>	<u>54,562</u>	<u>4,553</u>	<u>59,115</u>
<b>Fund balances at 31 December 2021</b>		<u><u>66,518</u></u>	<u><u>34,274</u></u>	<u><u>100,792</u></u>	<u><u>67,927</u></u>	<u><u>13,048</u></u>	<u><u>80,975</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# BRIGHTON THERAPY CENTRE LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		23,121		3,804
<b>Current assets</b>					
Debtors	11	20,298		14,488	
Cash at bank and in hand		62,539		71,314	
		82,837		85,802	
<b>Creditors: amounts falling due within one year</b>	12	(5,166)		(8,631)	
Net current assets			77,671		77,171
<b>Total assets less current liabilities</b>			100,792		80,975
<b>Income funds</b>					
Restricted funds			34,274		13,048
Unrestricted funds			66,518		67,927
			100,792		80,975

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 17 August 2022

X 

S Thompson  
Trustee

Company Registration No. 07791021

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Brighton Therapy Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 4th Floor, Park Gate, 161-163 Preston Road, Brighton, BN1 6AF.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

#### 1.5 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be reclaimed. All support costs are allocated to the sole charitable activity. Governance costs include expenditure not directly related to the charitable activity and includes accountancy costs.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	20% reducing balance
Computers	Straight line over three years and ten years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

Capital items with a cost price of less than £500 are not capitalised.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received, if material.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	(3,854)	39,749	35,895	7,540	19,950	27,490
Government grants	-	-	-	7,688	-	7,688
	<u>(3,854)</u>	<u>39,749</u>	<u>35,895</u>	<u>15,228</u>	<u>19,950</u>	<u>35,178</u>

During the year under review, an adjustment was made to unrestricted donations and legacies to reflect that, in the previous period, a grant from the Brighton and Hove Discretionary Fund of £5,000 was incorrectly released in full to unrestricted funds. This adjustment has resulted in a negative balance being reported.

This income is now recognised within restricted funds, which better reflects the basis on which the grant was awarded.

The adjustment has had no effect on the reported profits for the comparative year and has not given rise to any effect upon equity.

### 4 Incoming resources from charitable activities

	2021 £	2020 £
Room rental and other services including training and therapy	<u>209,854</u>	<u>163,399</u>

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Charitable activities

	2021 £	2020 £
Staff costs	109,604	83,113
Depreciation and impairment	1,664	1,046
Mindfulness and practitioners	53,683	41,751
Rates	2,145	2,273
Insurance	2,449	3,236
Light and heat	1,434	327
Repairs and maintenance	3,460	1,060
Postage and stationery	1,242	1,811
Telephone and internet	944	1,139
Cleaning	3,188	3,256
Computer	11,549	1,519
Sundry and advertising	1,164	7,613
Legal and professional	1,081	2,669
Rent and parking	25,713	21,615
Bank charges and other interest	441	234
Other charitable expenditure	3,951	3,040
	<u>223,712</u>	<u>175,702</u>
Share of governance costs (see note 7)	2,220	1,032
	<u>225,932</u>	<u>176,734</u>
<b>Analysis by fund</b>		
Unrestricted funds	207,409	165,279
Restricted funds	18,523	11,455
	<u>225,932</u>	<u>176,734</u>

Other charitable expenditure represents staff training and supervision of £3,951 (2020: £3,040).

### 6 Investments

	2021 £	2020 £
Interest receivable	-	17

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 7 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Accountancy and independent examination fees		2,220	2,220	1,032	1,032
	-	-	-	-	-
Analysed between Charitable activities	-	2,220	2,220	1,032	1,032

### 8 Trustees

None of the trustees (or any persons connected with them) received any reimbursed expenses, remuneration or benefits from the charity during the year.

The charity paid rent of £25,667 (2020: £21,516) to Ritelands Property Company Limited a company controlled by former trustee, Mr J C Coleman.

The liability of the trustees is limited to a sum not exceeding £10, being the amount that each trustee undertakes to contribute to the assets of the charity in the event of it being wound up.

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administrator	2	3
Managers	2	1
Total	4	4
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	102,633	78,727
Social security costs	5,120	2,699
Other pension costs	1,851	1,687
	109,604	83,113

Holiday is to calendar year and employees cannot carry holiday forward. As such, no holiday pay provision is required.

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Employees

(Continued)

There were no employees whose annual remuneration was £60,000 or more.

### 10 Tangible fixed assets

	Fixtures, fittings and equipment £	Computers £	Total £
<b>Cost</b>			
At 1 January 2021	10,586	4,010	14,596
Additions	-	20,981	20,981
At 31 December 2021	10,586	24,991	35,577
<b>Depreciation and impairment</b>			
At 1 January 2021	7,159	3,633	10,792
Depreciation charged in the year	685	979	1,664
At 31 December 2021	7,844	4,612	12,456
<b>Carrying amount</b>			
At 31 December 2021	2,742	20,379	23,121
At 31 December 2020	3,427	377	3,804

The increase in the charity's tangible fixed assets in 2021 reflects an investment made in a software product that has been highly customised to the charity's needs and that will enable the charity to improve the efficiency of its operations and its capacity for growth.

### 11 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	19,302	11,301
Prepayments and accrued income	996	3,187
	20,298	14,488

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,303	2,084
Trade creditors	509	4,982
Other creditors	500	450
Accruals and deferred income	1,854	1,115
	<u>5,166</u>	<u>8,631</u>

### 13 Government grants

The company is using the accrual model to account for government grants. Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

### 14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	23,121	-	23,121	3,804	-	3,804
Current assets/(liabilities)	43,397	34,274	77,671	64,123	13,048	77,171
	<u>66,518</u>	<u>34,274</u>	<u>100,792</u>	<u>67,927</u>	<u>13,048</u>	<u>80,975</u>

### 15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	33,000	28,000
Between two and five years	68,750	86,333
	<u>101,750</u>	<u>114,333</u>

# BRIGHTON THERAPY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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### 16 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	36,700	38,000