

Charity registration number 1150032

Company registration number 07791021 (England and Wales)

BRIGHTON THERAPY CENTRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



BRIGHTON THERAPY CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Burgess-Gamble R Clare K Flynn (resigned October 2022) S Rai S Thompson J Tomlinson J Watson
Charity number	1150032
Company number	07791021
Principal address	23A New Road Brighton BN1 1UG
Registered office	4th Floor, Park Gate 161-163 Preston Road Brighton BN1 6AF
Independent examiner	William Roberts FCA Friend-James Limited 4th Floor Park Gate 161-163 Preston Road Brighton BN1 6AF

BRIGHTON THERAPY CENTRE LIMITED

CONTENTS

	Page
Trustees' report	1 - 10
Independent examiner's report	11
Statement of financial activities	12
Statement of financial position	13
Notes to the financial statements	14 - 20

BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the note 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 2019).

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.

About Brighton Therapy Centre

Our Vision: Making quality psychological therapies accessible to all.

Our Mission: We are an independent charitable organisation with a mission to provide a wide choice of high-quality psychological therapies to all. Whilst we offer services to all, we are committed to meeting the needs of underrepresented or difficult to reach groups who find it harder to access therapeutic services. We are joined in our mission by people choosing to work or volunteer for BTC, and by our full-fee paying clients who, in using our services, are contributing financially to our charitable work.

Our Values: Integrity, inclusivity, compassion & excellence.

Our Aims:

- 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.
- To help individuals in our communities 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.
- 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.
- To reach out to those who because of their religion, race, class, sexual orientation, gender identity, political or economic status, or for other reasons, may find it more difficult to access services.
- To facilitate a practitioner learning community through the provision of clinical supervision, reflective practice and training opportunities.
- To involve service users, staff and other stakeholders in the development and improvement of our services.
- To grow and develop the BTC model to reach other communities in need.

What we do and what makes us special

Established in 2012, Brighton Therapy Centre (BTC) is a social enterprise that is both a registered charity and a limited company. Our model is:

- Independent
- Inclusive
- Sustainable
- Community based
- Clinically safe
- Scalable
- Ethically sound

Our **independence** allows us to assess clients on a case-by-case basis and make individual recommendations for therapy accordingly. We often find that the most marginalised and complex individuals require long-term specialist therapy with our more experienced practitioners, rather than the 4-12 sessions of CBT or counselling available through the NHS/IAPT.

BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

To enable **inclusivity** we deliver our no-cost and low-cost therapy via a number of pathways: Initial consultations:

- Clients on a low income are offered a £15 initial consultation, which is subsidised by BTC's internal charitable fund. Refugees and others eligible for full funding are offered a free initial consultation.
- Grant-funded bursaries and subsidies: Eligible clients are offered partially or fully funded therapy using funding secured from charitable trusts, statutory grants and BTC's internal charitable fund.
- Sliding scale of fees: All BTC practitioners commit to providing at least 25% of their time to working with clients at a reduced rate. Trainees on placement with BTC offer all of their time at a significantly reduced rate.

Our **sustainable** business model depends on 3 income streams:

- Profitable clinical services provided to individuals and organisations by our employed practitioner team.
- Room rental income from our self-employed approved practitioner team.
- Grant funding received from charitable trusts and statutory bodies.

All of our income streams fall within our charitable objectives – even where we are not providing subsidies – and contribute towards the public benefit.

Our social enterprise model works particularly well in a town like Brighton with socioeconomic inequalities; here, a large number of people can and will pay a full fee for high quality therapy. Our standard therapy fees are similar to those of private therapists in the local area, and we reinvest any profit we make into providing no-cost and low-cost therapy to disadvantaged local people who cannot afford the standard fees. This enables our full-fee paying clients to support their **community** at the same time as looking after their own mental health.

The model is **clinically safe**, adhering to BACP and UKCP ethical frameworks. Practitioners receive high levels of supervision and are provided with ongoing CPD opportunities. The management team are supported by an external supervisor and clinical governance group. Information Governance meets the highest standards following the development of a bespoke MS Dynamics clinical system. Robust infrastructure and governance ensure that our practice is both **scalable** and **ethically sound**.

Our response to the climate crisis

We have minimised our carbon footprint by recycling and focusing 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.

Developing a diverse team to reflect our local community

BTC has a number of practitioners who are experienced in working with LGBTQ+ clients. 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.

Working for our local community

BTC continues to offer clinical supervision and consultation to a number of local organisations. We have contracts with local employers to offer therapy to their staff. These activities are within our charitable objectives and any surpluses generated support other areas of activity that are more difficult to fund.

Providing a wide range of therapies

We have 45 practitioners (an increase of 2 since 2021), providing the following therapies:

- Child psychotherapy
- Cognitive Analytic Therapy (CAT)
- Cognitive Behavioural Therapy (CBT)
- Creative Arts Therapy

BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

- Dynamic Interpersonal Therapy (DIT)
- Existential psychotherapy
- Eye Movement Desensitization and Reprocessing therapy (EMDR)
- Gestalt therapy
- Group analytic psychotherapy
- Humanistic therapy
- Integrative therapy
- Psychoanalytic psychotherapy
- Psychodynamic therapy
- Systemic family work

Expanding our reach

We obtained sufficient funding in 2022 to start our expansion project into Hastings. Steps are underway to prepare therapy rooms, recruit practitioners, and begin seeing clients.

Financial management

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.

2022 in Review

Though the Covid-19 pandemic continued to impact both the demand for mental health services and the ability of our practitioners to provide therapy in 2022, we both maintained current safety-enhancing practices and resumed past practices that offered many a sense of having returned to normality.

In our 2022 Action Plan we set out a strategic plan for the year involving a number of significant changes to the way we run the organisation and deliver services. These actions and their outcomes resulted in tremendous progress that is detailed below.

BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

	ACTION	OUTCOME
SERVICES	Improve delivery of assessments and turnaround of referrals	✓ Changes to our procedures and approach resulted in a 102% improvement in time taken to make an offer of therapy to clients after their initial consultation, compared to 2021
	Increase cost of initial consultations/assessments	✓ Full fee for initial consultations now generating income. Reduced fee of £15 maintained for those on low-incomes
	Improve monitoring and evaluation of services	<ul style="list-style-type: none"> ✓ End of therapy questionnaire digitalised ✓ Increased return rates ✓ Quarterly reporting ✓ Licensed to use ReQoL, including using our own digital version. To be introduced for all funded clients from January 2023.
	Maintain online therapy offer	<ul style="list-style-type: none"> ✓ The majority of initial consultations are taking place online to improve efficiency and to more safely assess risk ✓ Online therapy continues to be an option to improve accessibility and provide flexibility, as needed
	Review DBT service	✓ DBT service reviewed and the decision made to stop the service on the grounds of clinical safety and financial viability
	Increase work with refugees	<ul style="list-style-type: none"> ✓ Significant growth in funded refugee work ✓ Appointment of Refugee Lead and development of team of practitioners specialising in this area
PRACTITIONER COMMUNITY	Improve physical environment	✓ Various redecoration works and refreshing of soft furnishings throughout the building
	Increase practitioner fees	✓ New fee-scales introduced across the board
	Revise guidelines for practitioners' charitable contribution	✓ All practitioners now committed to providing 25% of their work at the charitable rates
	Improve CPD opportunities for practitioners	<ul style="list-style-type: none"> ✓ New CPD sessions rolled out to practitioners inc. the following topics: <ul style="list-style-type: none"> - Self-care - Working with addiction - Working with the body - Suicide intervention - Polyvagal theory - Assessing for group therapy
	Improve trainee placement model	✓ The trial to provide a voluntary trainee placement has been successful and can be offered to trainees in the future, making placements more accessible to a wider range of trainees from a wider range of training organisations
BUSINESS DEVELOPMENT	Continue to explore ways to promote equality, diversity and inclusion	<ul style="list-style-type: none"> ✓ Now renting counselling space at Community Base where the room is accessible by lift for clients not able to access our Centre due to the stairs ✓ Improved diversity of our practitioner and trustee team through active recruitment ✓ Continued momentum of the BLM Discussion Group
	Improve ability to report on charitable work	✓ Significantly improved quarterly reporting of charitable works through development of MS Dynamics clinical system
	Keep room rent under review	✓ Notice given to practitioners of small increase to room rent from 1 March 2023

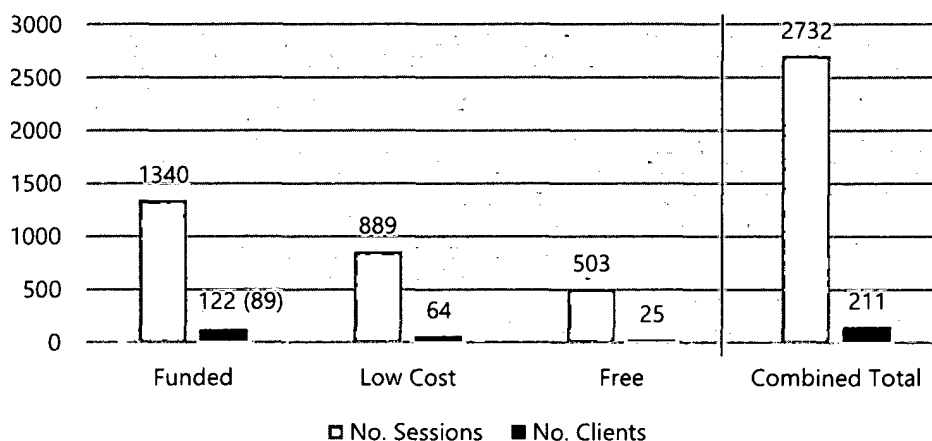
BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

BUSINESS DEVELOPMENT	Develop sustainable income streams	<ul style="list-style-type: none"> ✓ Recruitment of 1 full-time and 1 part-time therapist to clinical team. Both internal candidates who started in post on 1 April ✓ £98k raised to provide no-cost and low-cost therapy for disadvantaged local people × We decided not to action the plan to launch a public fundraising campaign, due to the economic downturn and the need to prioritise other areas
	Continue improvements to governance	<ul style="list-style-type: none"> ✓ Comprehensive suite of policies and procedures introduced including guides covering: <ul style="list-style-type: none"> ○ Clinical ○ Finance ○ Health & Safety ○ Human Resources ○ Information Governance ○ Risk ✓ Successful change of bank enabling digital dual-authorisation for all expenditure ✓ Internal accounting procedures and reporting improved
	Continue IT infrastructure development	✓ Booking system integration resulting in improved efficiency, professionalism and data security
	Plan for longer term growth and development	<ul style="list-style-type: none"> ✓ Summer trustee strategy meeting resulted in a plan to expand the charity with a new site in Hastings ✓ CEO is undertaking a fully-funded Executive Development Programme with Imperial College/Corndel to help lead the organisation through change

Charitable Works Summary

Low Cost Therapy Accessed in 2022



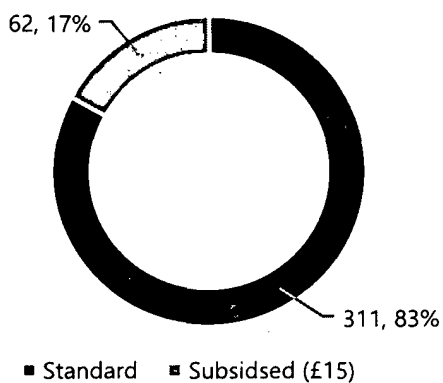
Numbers in brackets are representative of 2021 values and serve to provide comparison.

	Sessions		Clients	
	Employed	BTC Practitioners	Employed	BTC Practitioners
Funded	164	1176	11	111
Low Cost	65	824	7	57
Free	248	255	9	16

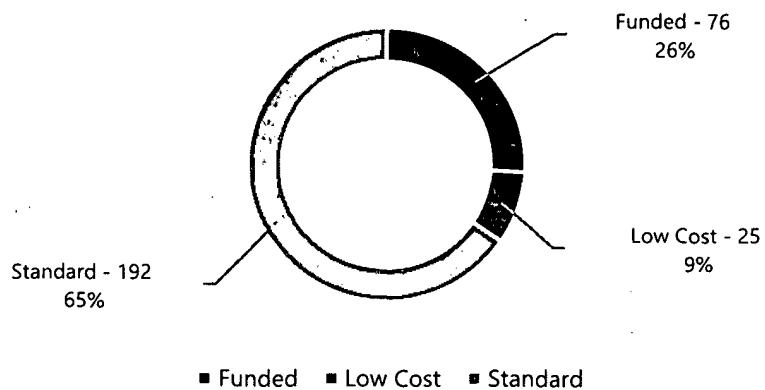
BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Initial Consultations Accessed in 2022



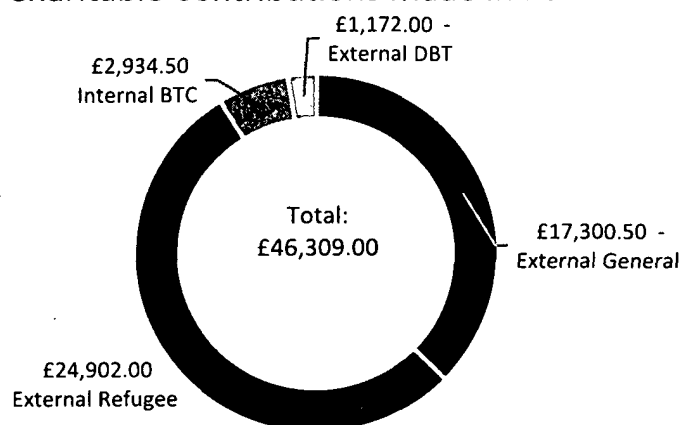
Type of Ongoing Therapy Received by Clients who Attended Assessments in 2022



BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Charitable Contributions Made in 2022



Successful grant funding applications 2022:

- East Sussex Health Care Trust - £43,700
- Social Enterprise Support Fund - £19,750 (100% towards employed team payroll)
- Focus Foundation - £5,000
- Sussex Community Foundation - £5,000
- Pixel Fund - £1,900 (for work with young people)
- Albert Hunt - £4,000
- Sussex Community Foundation Winter Support Fund - £9,600 (Hastings)
- Edward Gostling - £10,000 (Hastings)

Total grant funding in 2022: £98,950 (£35,050 in 2021)

Included here are funds which have been raised for the prospective Hastings project and are restricted for operating costs and refugee work in 2022, with a further £11,500 to be received in early 2023 to support this venture. Other restricted funding received in Q4 is carried forward for use in 2023.

Client Feedback

BTC has an established process for engaging client and practitioner views on its services and care, with comprehensive surveys being undertaken each year. In addition, we are continually soliciting feedback from clients through our end of therapy questionnaires which they are asked to complete when they finish therapy. Highlights from the 2022 survey are as follows:

- This year 144 client surveys were completed out of 816 sent (17% response rate).
- We received an overall 4.5/5 star rating compared with 4.34 in 2021.

BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

- People chose to come to BTC for a number of reasons but these were largely because suitable services were not available in the NHS or elsewhere, because of affordability, or because of reputation, including that they understood BTC to be LGBTQ+ inclusive.
- They generally found their contact with our admin and management team supportive and responsive.
- However, some of our clients were unhappy with:
 - The time it took us to make them an offer of therapy.
 - The therapeutic approach or therapist offered, in particular when they did not feel the therapist was understanding of or adapting to their needs.
 - The limited number of sessions when they were receiving a subsidy.
- Respondents reported the following outcomes. (Please note that the percentages correspond to the number of respondents to whom the question applied.)
 - 91% experienced an improvement in confidence or wellbeing
 - 87% experienced a reduction in anxiety or depression
 - 87% experienced a reduction in suicidal thoughts
 - 85% experienced a reduction in urges to physically self-harm
 - 63% experienced an improvement in their physical health
 - 88% felt more able to return to or remain at work
 - 56% felt the services helped them to participate in new social networks/make new friends
 - 54% felt less isolated
 - 53% reduced their use of other services, such as GP, Mental Health Services and A&E, after coming to BTC

Comments included:

"BTC offers a service that you just can't get on nhs. I'd spent years looking for support through nhs and receiving inadequate services. BTC is the first thing that has improved mental health and my quality of life."

"Very relieved and grateful for the service I am receiving. I was recommended to you after I spoke with MIND. As I had limited personal income I was offered an affordable rate. Without that I would not have been able to continue. My therapist has been incredibly skilled at helping me understand my difficult feelings and manage them in a better way. It has been life changing."

"My therapist hears what i have to say & listens. I was having suicidal thoughts more than once a day. My head is clearing slowly with the help of my therapist & i can work again. :)"

"BTC listened and offered help when really i just have been passed from service to service. this is an essential for people like me who dont have the funds for private therapy and are in desperate need of it."

"Very professional, understanding and flexible enough. I felt that BTC really cares for people and that is what makes the difference."

"The work [...]has made it possible for me to take on a Masters and I hope to be able to work full time again at the end of it - which was not possible before. I no longer need medication and do not need to seek additional support from my GP/ primary services for my mental health needs. I feel very lucky and privileged to have received the support I have."

BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Roles & Stakeholders

Trustees

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

- Richard Burgess-Gamble, Treasurer
- Robert Clare
- Kiran Briana Flynn (resigned in October 2022)
- Sandeep Rai
- Suzanne Thompson, Chair
- Jo Tomlinson
- Julie Watson

None of the trustees has any beneficial interest in the company. All of the trustees are directors 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.

The trustees meet quarterly to oversee the running of BTC. The Chair meets with the CEO monthly. The Financial Governance Group is a subgroup of the Board which meets with the CEO every 2-3 months and reports into the Board.

The Clinical Governance Group is a subgroup of the Board which meets with the Clinical Manager and CEO every 1-2 months and reports into the Board.

Staff:

CEO - Kerry Evans

Clinical Manager - Michael O'Rourke

Finance and Technology Administrator - Ryan Pratt (appointed 1 July 2022)

Administrators - Megan Sparks, Kathy Hines-Watkins (appointed 1 July 2022)

Refugee Lead - Maureen McCamley (appointed 1 April 2022)

Fundraising Lead - Lynn Ramsson (appointed 1 April 2022)

Approved Practitioners:

Details of method of recruitment and appointment of BTC approved self-employed practitioners:

Membership is open to mental health practitioners who have an interest in assisting BTC to achieve its aims and are willing to adhere to the rules of BTC.

Brighton Therapy Centre has a fourfold practitioner membership scheme:

1. Trainees who are on a supervised placement with BTC.
2. Graduates who have completed training and are building up their practice hours.
3. Associates who have UKCP registration or BACP accreditation and a Masters level further training in a relevant field.
4. Senior Associates who have more than 10 years of post-qualification experience, PG Cert in clinical supervision or equivalent, training experience and / or experience of consultancy.

BRIGHTON THERAPY CENTRE LIMITED

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Appointments are made as follows:

- Applications are invited via advert on the BTC website or personnel recruitment services.
- Applicants are asked to submit a CV and covering letter explaining why they wish to join BTC.
- When a vacancy arises, the submitted CVs are short-listed and candidates are invited for an interview with BTC management.

Successful candidates are appointed to one of the above schemes, pending satisfactory references and the provision of original copies of their professional liability insurance and professional registration.


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

Suzanne Thompson
Chair of the Board of Trustees

X 
Date:
04.07.23.

BRIGHTON THERAPY CENTRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRIGHTON THERAPY CENTRE LIMITED

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 2022.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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: 31 May 2023

BRIGHTON THERAPY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and grants	3	36	98,950	98,986	(3,854)	35,895
Incoming resources from charitable activities	4	276,613	-	276,613	209,854	209,854
Total income		<u>276,649</u>	<u>98,950</u>	<u>375,599</u>	<u>206,000</u>	<u>245,749</u>
Expenditure on:						
Charitable activities	5	275,521	64,347	339,868	207,409	225,932
Net income for the year/ Net movement in funds		<u>1,128</u>	<u>34,603</u>	<u>35,731</u>	<u>(1,409)</u>	<u>19,817</u>
Fund balances at 1 January 2022		<u>66,518</u>	<u>34,274</u>	<u>100,792</u>	<u>67,927</u>	<u>80,975</u>
Fund balances at 31 December 2022		<u><u>67,646</u></u>	<u><u>68,877</u></u>	<u><u>136,523</u></u>	<u><u>34,274</u></u>	<u><u>100,792</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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		31,776		23,121
Current assets					
Debtors	10	27,036		20,298	
Cash at bank and in hand		86,588		62,539	
		113,624		82,837	
Creditors: amounts falling due within one year	11	(8,877)		(5,166)	
Net current assets			104,747		77,671
Total assets less current liabilities			136,523		100,792
Income funds					
Restricted funds			68,877		34,274
Unrestricted funds			67,646		66,518
			136,523		100,792

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 2022.

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 4 July 2023

x 

S Thompson
Trustee

Company registration number 07791021

BRIGHTON THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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	Straight line over five years
Computers	Straight line over five 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 the statement of financial activities.

BRIGHTON THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Assets with a value of £300 or more when purchased are categorised as fixed assets and depreciated accordingly.

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 2022

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 grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and grants	36	98,950	98,986	(3,854)	39,749	35,895

4 Incoming resources from charitable activities

	2022 £	2021 £
Room rental and other services including training and therapy	276,613	209,854

BRIGHTON THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	2022 £	2021 £
Staff costs	167,818	109,604
Depreciation and impairment	8,679	1,664
Clinical services	74,681	53,683
Rates	2,256	2,145
Insurance	2,359	2,449
Light and heat	3,384	1,434
Repairs and maintenance	4,564	3,460
Postage and stationery	2,006	1,242
Telephone and internet	1,818	944
Cleaning	3,140	3,188
Computer	22,500	11,549
Sundry and advertising	2,509	1,164
Legal and professional	573	1,081
Rent and parking	33,000	25,713
Bank charges and other interest	496	441
Other charitable expenditure	6,845	3,951
	<u>336,628</u>	<u>223,712</u>
Share of governance costs (see note 6)	3,240	2,220
	<u>339,868</u>	<u>225,932</u>
Analysis by fund		
Unrestricted funds	275,521	207,409
Restricted funds	64,347	18,523
	<u>339,868</u>	<u>225,932</u>

Other charitable expenditure includes staff training and supervision of £6,507 (2021: £3,951).

BRIGHTON THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Accountancy, tax advice and independent examination fees		3,240	3,240	2,220	2,220
	-	-	-	-	-
Analysed between Charitable activities	-	3,240	3,240	2,220	2,220

7 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 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.

8 Employees

The average monthly number of employees during the year was:

	2022 FTE	2021 Number
Administrators	2	2
Managers	1.6	2
Clinical staff	1.5	-
Total	5.1	4

Employment costs

	2022 £	2021 £
Wages and salaries	155,572	102,633
Social security costs	9,717	5,120
Other pension costs	2,529	1,851
	167,818	109,604

Holiday is accrued in line with the calendar year and employees cannot carry holiday forward. As such, no holiday pay provision is required.

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

BRIGHTON THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Tangible fixed assets

	Fixtures, fittings and equipment £	Computers £	Total £
Cost			
At 1 January 2022	10,586	24,991	35,577
Additions	-	17,334	17,334
At 31 December 2022	10,586	42,325	52,911
Depreciation and impairment			
At 1 January 2022	7,844	4,612	12,456
Depreciation charged in the year	2,310	6,369	8,679
At 31 December 2022	10,154	10,981	21,135
Carrying amount			
At 31 December 2022	432	31,344	31,776
At 31 December 2021	2,742	20,379	23,121

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	26,029	19,302
Prepayments and accrued income	1,007	996
	27,036	20,298

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,299	2,303
Trade creditors	2,400	509
Other creditors	540	500
Accruals and deferred income	2,638	1,854
	8,877	5,166

12 Grants

The company is using the accrual model to account for grants. 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.

BRIGHTON THERAPY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	31,776	-	31,776	23,121	-	23,121
Current assets/(liabilities)	35,870	68,877	104,747	43,397	34,274	77,671
	<u>67,646</u>	<u>68,877</u>	<u>136,523</u>	<u>66,518</u>	<u>34,274</u>	<u>100,792</u>

14 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:

	2022 £	2021 £
Within one year	33,000	33,000
Between two and five years	35,750	68,750
	<u>68,750</u>	<u>101,750</u>

15 Remuneration of key management personnel

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>47,333</u>	<u>36,700</u>