



Brazelton Centre UK

understanding baby behaviour

The Brazelton Centre UK CIO

REGISTERED CHARITY NUMBER: 1158765

Trustee Annual Report and Financial Statements For the Year Ended 31 October 2021



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The Trustees present their report with the independently examined financial statements of the Brazelton Centre UK CIO for the year ended 31 October 2021. The charity was founded in 1997, established as a registered charity in 2001, and became a CIO in 2014. From 1 June 2015 the Brazelton Centre UK CIO took over the operations of The Brazelton Centre in Great Britain. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015. This report covers the activities of Brazelton Centre UK CIO for the period from 1 November 2020 to 31 October 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

The Brazelton Centre UK is a Charitable Incorporated Organisation.

Registered charity number: 1158765

Country of registration: England & Wales

Address: 66 Devonshire Road, Cambridge CB1 2BL

Trustees:

Dr Susan Pawlby (Chair)
Dr Maggie Redshaw
Duncan White (Treasurer)
Matthew McFeeley
Dr Maddalena Miele (from April 2021)
Kirandeep Ghataorhe (from June 2021)

Patrons:

Professor Lesley Page, CBE
Professor Topun Austin

Senior Staff:

Inge Nickell (from 1st January 2021)

Independent Examiner:

Nicholas Cliffe,
Nicholas Cliffe & Co Ltd Chartered Accountants, Mill House, Mill Court, Cambridge
CB22 5LD

Bankers:

Barclays Bank, 9-11 St Andrew's Street, Cambridge CB2 3AA

REPORT FROM THE CHAIR

2020/1 has been another exciting year for the Brazelton Centre UK. In particular we were delighted to welcome Inge Nickell as our new Director in January 2021. With a background in Nursing and as a Health Visitor Inge has a long association with the Brazelton Centre UK certifying in the NBAS, NBO and the Touchpoints Model and then becoming one of our trainers. In 2019 Inge set up an NBO Centre in Copenhagen, Denmark and thus is extremely well-qualified to take on the role of Director of the UK Centre.

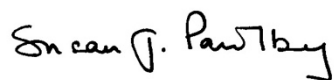
Since the Covid-19 pandemic showed no signs of abating in November 2020 and due to its popularity among trainees, the Board, staff and trainers were all in agreement that we should continue to offer the NBO course online. Alongside this some members of the Board, staff and senior trainers rose to the challenge of updating the NBAS course material and taking it online. From November 2020 to October 2021, we ran 43 NBO courses, 3 NBAS courses and 1 Refresher course with a mixture of online and face-to-face training. During the year 732 individuals have trained in the NBO and 26 individuals in the NBAS. We are delighted that the Centre has been able to provide this high level of training to health professionals throughout a year when we have seen an increase in the suffering and isolation experienced by families with babies born during the pandemic.

The staff of the Brazelton Centre UK, all of whom are part-time, remain wonderfully passionate and committed and have adapted to a mixture of working from home with some meetings in the office. Under Inge's leadership the Centre has gone from strength to strength. This was demonstrated at the Forum held face-to-face over 2 days in Cambridge in early September. Staff, trainers and trustees all came together to share their visions for the future to be incorporated in our strategy for 2022 to 2025.

There have been some changes in the composition of our Board of trustees during the year. Dr Rodney Rivers and Vicky Whelan have both served their terms as Trustees and I should like to thank them both for their amazing contributions to the work of the Board. I should also like to thank Laura Hawksley for her support as Clerk to the Trustees during a period of change. During the year we have welcomed two new Trustees, Dr Maddalena Miele and Kirandeep Ghataorhe and I should like to thank them along with the rest of the Board for their dedication and commitment to the Brazelton Centre UK.

Next year will see the introduction of our new strategy as we celebrate 25 years of the Brazelton Centre UK. There will no doubt be challenges ahead as we seek out new opportunities to further our goal in providing all parents with support in developing a close relationship with their newborn babies.

Signed on behalf of the Trustees



Susan Pawlby, Chair of Trustees. Date 4th May 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation governed by a Trust Deed whose objective is: ***"To promote the better care and upbringing of infants for the public benefit by developing and disseminating knowledge of baby behaviour and early parent-baby relationships."***

The Brazelton Centre UK is a registered CIO (Charitable Independent Organisation), founded in 1997, established as a charity in 2001 and as a CIO in 2014. The charity is now governed by its constitution of 3 October 2014, amended on 18 April 2018 following a review by the board of Trustees.

The Trustees review the aims, objectives and activities of the charity each year. The report looks at what the charity has achieved and the outcomes of its work for the 12 months ending 31 October 2021. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity aims, objectives and activities remain focused on its stated purposes.

Method of appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Trust Deed. All Trustees give their time voluntarily and receive no benefits from the charity. Trustees will usually serve for a term of three years and may be re-appointed for subsequent terms.

Organisational structure

The Charity is run by a board of Trustees. The day-to-day running of the charity is devolved to the Director, assisted by a team of staff and self-employed trainers.

Inge Nickell, Director (from January 2021)
Tiffany Kerr, Training Manager
Kim Benn, Training Course Evaluator
Sarah Lam, Communications Manager
Jennifer Lawrenson, Office Assistant (from October 2021)
Samita Patkar, Operations Manager

The charity benefits from the assistance of Master Trainers, Dr Betty Hutchon and Dr Joanna Hawthorne and support from Professor Kevin Nugent and Dr Lise Johnson at the Brazelton Institute in Boston.

Dr T Berry Brazelton (10th May 1918 - 13th March 2018)

Our charity's work was inspired by the work of the outstanding paediatrician, Dr T Berry Brazelton.

Dr Brazelton's pioneering work carved the way for a deeper understanding of baby behaviour in the field of paediatrics and caused a paradigm-shift in how

newborn babies are perceived. His ground-breaking research led to new insights, meaning that babies are now regarded as unique individuals who are able to communicate from birth.

After decades of research, Dr Brazelton and colleagues developed the Brazelton Neonatal Behavioural Assessment Scale (NBAS) which is now widely used to assess a new baby's responses to stimuli, such as turning their head toward a voice or following a ball with their eyes. Through using the NBAS, a practitioner can look at a wide range of behaviours and at the end of the assessment develop a behavioural "portrait" of the baby's strengths, adaptive responses and possible vulnerabilities.



We are greatly indebted to the work of the late Dr T Berry Brazelton and are very inspired by his approach.

At the Brazelton Centre UK, we are committed to ensuring Dr Brazelton's legacy lives on and that we continue to improve the lives of newborn babies and their families for years to come.

OBJECTIVES AND ACTIVITIES

Public Benefit

The Brazelton Centre UK exists to benefit families of newborn babies. It does this through the provision of training courses in baby behaviour and communication to health

professionals.

The charity aims to promote healthy parent-baby relationships through an understanding of baby behaviour. Our original Trust document and CIO constitution sets out our objective: To promote the better care and upbringing of infants for the public benefit by developing and disseminating knowledge of baby behaviour and early parent-baby relationships.

The courses we provide are the Neonatal Behavioural Assessment Scale (NBAS, 1973) developed by the late Dr T Berry Brazelton, Emeritus Professor of Paediatrics, Harvard University and Boston Children's Hospital, and Professor J. Kevin Nugent, and the Newborn Behavioural Observations (NBO, 2007) developed by Professor Nugent and colleagues.

Our direct beneficiaries are health professionals with an interest in child development and perinatal mental health, such as health visitors, neonatal nurses, midwives, psychologists, doctors and researchers. Our indirect beneficiaries are the thousands of people they support as change-makers, families of newborn babies who become better able to understand their baby's behaviour and communication.

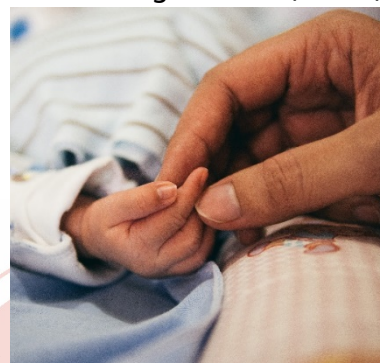
In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. Our policy is to work closely with health professionals who work with babies and parents, in order to provide parents with support in understanding newborn behaviour and thereby support the healthy development of early parent-baby relationships. Parents also make contact with the charity and may be referred to a trained NBAS or NBO practitioner in their area.

The Trustees are therefore satisfied that the Brazelton Centre UK ensures its work is in the public benefit.

Our Activities and Objectives

Our vision is of a world where newborn babies are listened to and understood by their families, enabling strong relationships and healthy lives. The mission statement for the Brazelton Centre UK, is to give newborn babies a voice by supporting parents in understanding their unique communication.

The Brazelton NBAS was recommended in the Healthy Child Programme (2009) by the Department of Health, UK as a recommended intervention in the newborn period. The NBAS is also recommended in the Flying Start programme by the Welsh Assembly and the Scottish “Heads Up” programme. The principles of collaborative working with parents and their babies in the transition to parenthood are laid out in the National Institute for Health and Care Excellence guidelines for Antenatal and postnatal mental health, 2016 ([nice.org.uk/guidance/qs115](https://www.nice.org.uk/guidance/qs115)), Maternity Matters, and policies of the current UK government early intervention strategies. In April, 2014, the NBO and NBAS were recommended by the National Health Visiting Specification, 2014/2015 and 2015/16, and in the Specialist Health Visitors in Perinatal & Baby Mental Health document, (2016, NHS Health Education England). In 2021, both the NBAS and NBO have received a quality assurance seal from the Infant Mental Health Recognition Register (IMHRR). It is also listed as part of ‘Parent support and empowerment’ in the British Association of Perinatal Medicine: Family Integrated Care – A Framework for Practice (2021).



A key objective of the Brazelton Centre UK is to increase the knowledge of baby behaviour amongst health professionals through Workshops, Study Days, Conferences and Training programmes. The charity aims to train health professionals in the community, Children's Centres, and hospitals in the UK, so that they can support parents in the bringing up of their babies. The ultimate goal of our work is to provide parents with support, enabling healthy relationships between them and their babies.

Activities for achieving objectives

During 2020/21 the Brazelton Centre UK has provided training courses about baby behaviour for health practitioners who work with babies and parents, including the Neonatal Behavioural Assessment Scale (NBAS) developed by the late Dr T Berry Brazelton (1973) and the New-born Behavioural Observation (NBO by J Kevin Nugent et al., 2007).

The majority of the charity's work consists of the provision of training courses to health visitors, neonatal nurses, midwives, psychiatrists, psychologists, other health and social care practitioners and researchers working with newborn babies and families. We run NBO and NBAS courses several times a year.



Additionally, the Charity advises researchers and seeks involvement in projects and research studies.

Review of Activities

2020/2021 was the Brazelton Centre UK's 24th year of providing training in the Neonatal Behavioural Assessment Scale (NBAS, 1973) and its 13th year in the New-born Behavioural Observations (NBO, 2007). From November 2020 to October 2021, we ran 43 NBO courses, 3 NBAS courses and 1 Refresher course with a mixture of online and face-to-face training. In total 732 individuals have trained in the NBO and 26 individuals in the NBAS. Each of our training sessions is evaluated before and after by trainees, for quality control purposes and to assess the impact the training has in terms of increasing practitioner confidence in their professional lives.

Our trainers are supported by regular trainers' zoom meetings, along with monthly NBO/NBAS Peer Learning meetings with trainers from around the world convened by the Brazelton Institute in Boston.

These were some of the focus areas for 2020/21 :

- Improvement of NBAS training materials and resources
- Development of the NBAS on-line training course
- Development of NBO training specifically aimed for practitioners working with the high-risk infant
- Emphasis on the importance of course completion and certification for trainees
- Gaining commitment of NHS Managers to embed the training and approach into the practice of our trainees
- Evaluation of an online preparation module for trainees before the course
- Improvement of our mentoring for trainees through zoom meetings.
- Being responsive and open to learning from our international training colleagues
- Extending our resources and information by creating new posters on our courses and on baby communication, updating our website to include a section for parents, sending out our e-newsletter bi-monthly to 875 subscribers, extending our social media reach (Instagram - 1870, Twitter - 2113, Facebook - 2578 followers), Baby Communication week (14th to 20th June 2021 on the theme of Learning Babies' Language, a Forum Day (4th September 2021) when Trustees, Staff and Trainers met face-to-face to develop the 2022-2025 strategy.
- Contributing to the Government's policy paper on 'The best start for life: a vision for the 1,001 critical days', led by Andrea Leadsom. The NBO training has been delivered to all Health Visitors in the London Borough of Camden, whose service structure was highlighted in the report as best practice.



Evaluating our Charity's Impact

The Brazelton Centre UK is a learning organisation that reflects on its activities and seeks to make continual improvements. To this end, each of our courses are

evaluated by trainees, so that we can measure what the trainees have learned and can understand how their learning will be utilised.

During the year we trained 758 people, including Health Visitors, Community Nursery Nurses, Midwives, Psychologists, Occupational Therapists and Doctors, amongst several others.

Key highlights from the feedback we received from our trainees were as follows:

- The majority of our trainees were highly satisfied with the NBO and NBAS courses
- After the courses they feel more confident regarding their skills to work with new-born babies and families
- Most of the trainees report that they have integrated a great deal of what they have learned into their practice

The charity acknowledges that in being a supplier of training services to health professionals, it is difficult to explain to funders and other stakeholders the true value and social change that can be attributed to our work. Further work is needed to enable the charity to be able to explain better its impact with families in UK communities.

Thanks to those who supported us

This year we have been unable to take on volunteers at the Centre due to Covid-19, but we have established a link with the Institute of Psychiatry, Psychology and Neuroscience at King's College London, accepting a placement student studying for an MSc in Developmental Psychology and Psychopathology. Olivia Pilling carried out a review on NBAS research as well as supporting the marketing manager with promotional events.

PLANS FOR 2021/2022

Our 2022-25 strategy and business plan have the following strategic objectives:

Brazelton Centre UK has set 5 strategic goals for the years 2022 to 2025, defined in the table below:

1. Increase reach and impact	2. Improve diversity and inclusion	3. Build stronger operations	4. Increase engagement with parents	5. Maintain financial efficiency
Increase our charity's reach and impact in more geographical areas and professions.	Create, nurture and sustain a global, inclusive culture where differences drive innovative practices to meet the needs of our customers, employees and	Enhance the charity's governance, operations and research through best practice and building an evidence base.	Increase our charity's reach with parents and impact through social media, blogs, leaflets, journals etc.	Maintain financial efficiency and enhance funding streams for training.

	most importantly the newborn baby and their family.			
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Services

In 2021/2022 the charity will continue to provide training in NBO and NBAS courses both on-line and face-to-face, the pandemic permitting. The plan is to use our digital map to identify geographical areas that are not currently offering NBO or NBAS courses in their practice.

Over the next few years, the charity will strengthen its Training Function and Force, encouraging interested NBO and NBAS certified trainees to consider training as trainers, its Income Generation Function and its Research Function.

In July 2022 the Brazelton Centre UK will celebrate its 25th anniversary, along with hosting a two day international networking event for NBO and NBAS trainers.

FINANCIAL REVIEW

The charity had a sound year, despite the continued circumstances and challenges it has faced as a result of the pandemic. Due to sensible cost control, a pivot to online delivery of courses, and a prudent outlook, the Charity generated an overall surplus for the period of £6,845, on the back of enhanced income of £305,265.

The charity's total reserves now stand at £296,559.

Reserves policy and going concern

The Trustees have a responsibility to achieve the objective of the Charity as set out under "Governing Document" above. It is incumbent on the Brazelton Centre UK CIO to ensure that there are adequate funds available to meet this objective and, to that end, the Trustees have reviewed the current level of reserves and have concluded that the reserves are sufficient to enable the Brazelton Centre UK CIO to continue to meet its obligations.

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Trustees are committed to generating sufficient reserves to support current organisational activities to meet the following requirements:

- Safeguarding the charity's service commitment in the event of delays in receipt of grants or other income.
- Providing a financial cushion against risk and future uncertainties.
- Resourcing the research and development of services and initiatives.

To this end, the Trustees have established a reserves policy that is reviewed annually to ensure that the appropriate levels of reserves are maintained, and that the charity is able to continue to fund its activities without unnecessary disruption as a result of peaks and troughs in income.

With the majority of the charity's funds still coming from training fees, the organisation has moved well to be able to deliver its offering and access wider markets through an online provision of both NBO and NBAS. The Trustees aim to maintain a conservative approach and seek to have at least 9 to 12 months running costs in reserves, therefore.

Total unrestricted funds at the period-end were £293,455.

The current level of reserves equates to approx. 2 years' running costs, and the Trustees therefore consider these reserves to be sufficient and appropriate. Indeed, the Trustees are now reviewing actively how they can use a reasonable element of said funds to further the Charity's goals; in that regard, and in recognition of the milestone of the organisation's 25-year anniversary, the budget for the following financial year anticipates running a modest deficit.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees maintain a Risk Register which is reviewed periodically by the Treasurer and the Operations Manager. Risks are managed well within risk appetite.

Investment policy and performance

The Trustees are mindful of the general uncertainty in the investment markets and have concluded that, considering the current position of the Charity, any investment policy other than that of a prudent nature is inappropriate.

Accordingly, the investment of funds is made through savings accounts with the Charity's primary (and only) Bank. In light of the increased levels of funds held due to the surplus generated, it is the intention of the Treasurer to conduct a review of charitable bank accounts to ensure the funds are held sensibly across institutions to guard against undue risk.

Statement of responsibilities of the Trustees

The Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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.

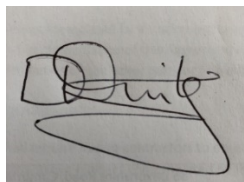
The Trustees acknowledge the following:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

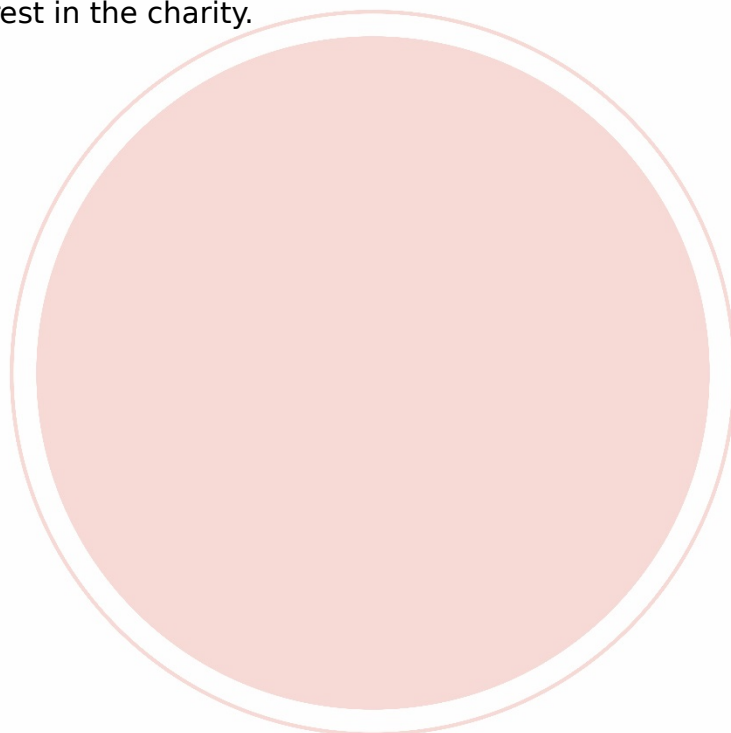
The opinion of the Trustees is that the charity is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies. These accounts have been prepared therefore in accordance with the provisions applicable to companies that are subject to the small companies' regime.

The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Signed:

A small, square photograph of a handwritten signature in black ink on a light-colored surface. The signature appears to be 'Duncan White'.

Duncan White, Treasurer



Brazelton Centre UK CIO

Independent Examiner's report to the Trustees
For the year ended 31 October 2021

I report on the accounts of Brazelton Centre UK CIO for the year ended 31 October 2021, which are set out on the following pages.

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept responsibility to anyone other than the Charity and the Charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- * to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

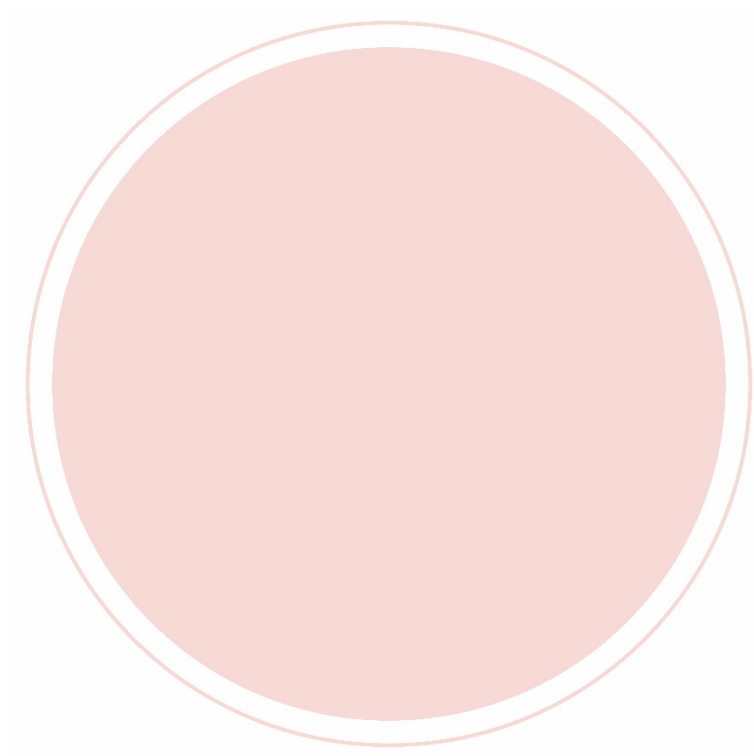
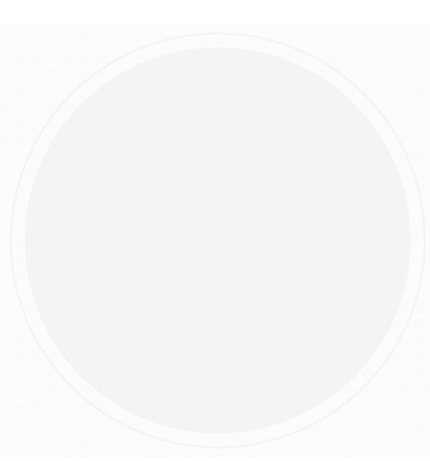
In connection with my examination, no matter has come to my attention:

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 2011 Act and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have 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

A.N. Cliffe
Nicholas Cliffe & Co. Limited
Chartered Accountants, Mill House, Mill Court, Great Shelford, Cambridge CB22 5LD



Brazelton Centre UK CIO
Statement of Financial Activities
For the year ended 31 October 2021

		Unrestrict ed Funds	Restrict ed Funds	Designat ed Funds	Year Ended 31-10- 21	Year Ended 31-10- 20
		£	£	£	£	£
INCOMING RESOURCES						
Income from charitable activities		302,147	-	-	302,147	236,197
Donations & Grants		3,104	-	-	3,104	10,897
Other income		14	-	-	14	181
Total incoming resources		305,265	-	-	305,265	247,279
RESOURCES EXPENDED						
Charitable activities	2	296,680	-	-	296,680	202,090
Cost of generating funds	3	-	-	-	-	-
Governance costs		1,740	-	-	1,740	2,751
Total resources expended		298,420	-	-	298,420	204,841
NET INCOMING RESOURCES		6,845	-	-	6,845	42,438
TRANSFER OF FUNDS						
		13,848	(8,848)	(5,000)	-	-
TOTAL FUNDS B/F		272,762	11,952	5,000	289,714	247,279
TOTAL FUNDS C/F		293,455	3,104	-	296,559	289,714

Brazelton Centre UK CIO
Statement of Financial Position
For the year ended 31 October 2021

	<u>Note</u>	Year Ended 31-10-21	Year Ended 31-10-20
	<u>s</u>	£	£
FIXED ASSETS			
Tangible fixed assets	5	1,985	1,666
CURRENT ASSETS			
Debtors & prepayments	6	3,390	50,376
Cash at bank and in hand		352,017	277,500
Stock		-	-
		355,407	327,875
CREDITORS			
Amounts falling due within one year	7	(60,833)	(39,827)
NET ASSETS		296,559	289,714
FUNDS			
Unrestricted funds		293,455	272,762
Designated funds		-	5,000
Restricted funds		3,104	11,952
TOTAL FUNDS		296,559	289,714

Brazelton Centre UK CIO

Notes to the Financial Statements
For the Year Ended 31 October 2021

1 Accounting policies

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind donated for distribution are included at a valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with the administration of the Charity and are in compliance with constitutional and statutory requirements.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life:

Computer equipment - 33% on cost

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Brazelton Centre UK CIO Trustees Annual Report
Year ended 31 October 2021

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements. 11 Investment and income, gains and losses are allocated to the appropriate fund.

Brazelton Centre UK CIO
Notes to the Financial Statements
For the Year Ended 31 October 2021

2. Staff Costs

	31.10.2021	31.10.2020
	£	£
Wages and salaries	106,986	82,771
Social security costs	9,020	7,579

116,006 90,350

The average monthly number of employees during the year was as follows;

	31.10.2021	31.10.2020
Director	1	1
Support Staff	7	7
	8	8

No employee received employee benefits of more than £60,000 during the year (2019 - 2020 £Nil)

3. Governance costs

	31.10.2021	31.10.2020
	£	£
Trustee consultation & support	1,200	2,211
Trustee expenses	-	-
Independent examination fees	540	540
	1,740	2,751

4. Trustees remuneration, benefits and expenses

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 or 2020.

5. Tangible fixed assets

	Computer equipment
	£
COST	
At 01 November 2020	7,838
Additions	4,336
At 31 October 2021	<u>12,174</u>
DEPRECIATION	
At 01 November 2020	6,172
Charge for the year	4,017
At 31 October 2020	<u>10,189</u>
NET BOOK VALUE	

Brazelton Centre UK CIO Trustees Annual Report
Year ended 31 October 2021

At 01 November 2020		1,666			
At 31 October 2021		1,985			
6	Debtors & Prepayments				
		31.10.20	31.10.20		
		21	20		
		£	£		
	Trade Debtors	3,390	50,376		
	Prepayments	-	-		
	Other debtors	-	-		
		3,390	50,376		
7	Creditors: Amounts falling due within one year				
		31.10.20	31.10.20		
		21	20		
		£	£		
	Trade creditors	-	3,286		
	Social security and other taxes	2,896	1,595		
	Other creditors	57,937	34,947		
		60,833	39,827		
8.	Movement in Funds				
		Balance at 31 Oct 2020	Amount received in year	Amount expended in year	Transfer in year
		£	£	£	£
	Unrestricted	272,762	305,265	(298,420)	13,848
	NBO Training	5,000	-	-	(5,000)
	Restricted	11,952	-	-	(8,848)
		289,714	305,265	(298,420)	-

Brazelton Centre UK CIO

Detailed Statement of Financial Activities
For the Year Ended 31 October 2021

	31.10.21	31.10.20
	£	£
INCOMING RESOURCES		
Training and conference income	302,147	236,197
Grants	3,104	10,897
Donations and sponsorship	-	-
Interest receivable	14	181
		247,275
Total incoming resources	305,265	5
RESOURCES EXPENDED		
Training and conference costs	142,519	76,546
Staff costs	117,953	92,296
Recruitment & Training	449	299
Temporary Staff		-
Research	215	618
App development	-	1,620
Conferences, events & memberships	1,761	4,308
Office rent	7,749	9,422
Telephone	762	1,378
Insurance	1,293	686
Advertising and promotions	7,513	2,365
Accountancy and bookkeeping fees	-	3,421
Legal fees		-
HR Services	480	1,964
IT, software and internet costs	11,326	3,493
Postage & stationary	358	1,828
Bank charges	82	4
Travel & subsistence	-	215
Sundry expenses	113	576
Depreciation	4,107	821
Bad debts		-
		201,861
Total charitable activities	296,680	1
Concert costs	-	-
Total cost of generating funds	-	-
Trustee training and events		-
Consultation & support	1,200	2,211
Independent examination fees	540	540
Total governance costs	1,740	2,751
		204,612
Total resources expended	298,420	2

Net income

6,845 42,663