



**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 2022



Zimbabwe 2022

## Contents of the Trustee Annual Report and Financial Statements

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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 2022. 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 2021 to 31 October 2022.

## **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  
Kirandeep Ghataorhe

### **Patrons:**

Professor Lesley Page, CBE  
Professor Topun Austin

### **Senior Staff:**

Inge Nickell

### **Independent Examiner:**

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

### **Bankers:**

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

## REPORT FROM THE CHAIR

2021/2 has been another exciting year with the launching of the Brazelton Centre UK's Strategic Business Plan, 2022-2025: With One Voice: How Babies Around the World Bring Us Together. This theme was echoed throughout our 25<sup>th</sup> Anniversary Celebrations held at King's College, Cambridge in July. The Anniversary Conference was preceded by two International Training Days led by Lise Johnson, as she assumed the position of the Director of the Brazelton Institute in Boston, US, following in the footsteps of Professor Kevin Nugent, now Director Emeritus. We were delighted that so many NBAS and NBO trainers from around the world were able to join us in person and virtually.

In line with two of our strategic objectives to increase our reach and impact and to improve diversity and inclusion, the Board agreed to increase the number of bursaries in the UK and offer them to professionals working with infants and families in low and middle income countries. We were thrilled that Inge Nickell, our Director, and Rita Al-Minyawi, a Senior Trainer, were able to go to Zimbabwe to train three health professionals working for the Society for Pre and Post Natal Services (SPANS) in the NBAS, thus supporting them in promoting and listening to the baby's voice among the families with whom they work.

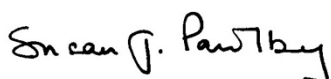
We continue to offer both NBO and NBAS training courses on-line and face-to-face. From November 2021 to October 2022, we ran 49 NBO courses and 4 NBAS courses training 832 individuals in the NBO and 45 in the NBAS. We are delighted that the Centre has been able to provide this high level of training to health professionals throughout the year when we continue to see an increase in the suffering and isolation experienced by families with babies born during and following 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 and an increase in our social media and visibility, the Centre continues to go from strength to strength, as we spread our wings. As a consequence we have been invited to train an increasing number of health professionals working in NHS Trusts across the UK. In one Trust all the health visitors have been trained. We are also delighted to see the NBO and NBAS recognised by the NHS Education for Scotland.

The Board of 6 trustees has remained the same throughout the year, each trustee taking on special responsibilities according to their professional background. I should like to thank them all for their dedication and commitment to the Brazelton Centre UK.

Next year will see the expansion of our work with particular emphasis on research and the provision of a strong evidence base on which to further our goal in providing all parents with support in understanding their babies' communication and developing a close relationship with their newborn babies.

Signed on behalf of the Trustees



Susan Pawlby, Chair of Trustees.

Date 4<sup>th</sup> May 2023

## 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 2022. 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  
Tiffany Kerr, Training Manager  
Kim Benn, Training Course Evaluator  
Sarah Lam, Communications Manager  
Jennifer Lawrenson, Office Assistant (until July 31<sup>st</sup> 2022)  
Isabel Villena, Office Assistant (from October 2022)  
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 (10<sup>th</sup> May 1918 – 13<sup>th</sup> 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). In 2022 our courses were recognised by NHS Education for Scotland (NES) and included in a new resource: The Early Intervention Framework for Children and Young People's Mental Health and Wellbeing ([www.earlyinterventionframework.nhs.scot/](https://www.earlyinterventionframework.nhs.scot/)).

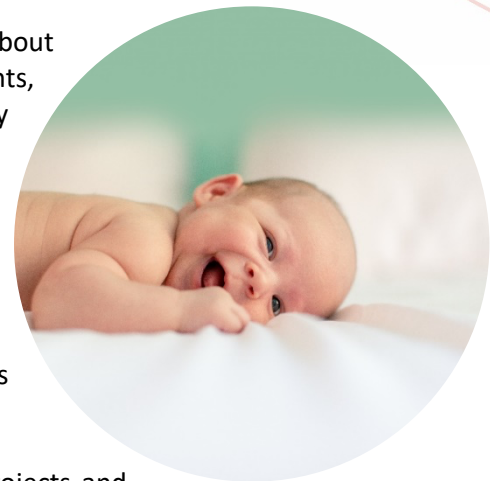


A key objective of the Brazelton Centre UK is to increase the knowledge of baby behaviour amongst health professionals through Workshops, Study Days, Conferences and Training programmes. The charity aims to train health professionals in the community, Children's Centres, and hospitals in the UK, so that 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 2021/22 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 Newborn 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

2021/2022 was the Brazelton Centre UK's 25<sup>th</sup> year of providing training in the Neonatal Behavioural Assessment Scale (NBAS, 1973) and its 14<sup>th</sup> year in the Newborn Behavioural Observations (NBO,

2007). From November 2021 to October 2022, we ran 49 NBO courses, 4 NBAS courses with a mixture of online and face-to-face training. In total 832 individuals have trained in the NBO and 45 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.

This year we delivered training to professionals across the UK, reaching Scotland, Northern Ireland, Wales and England. These included professionals from midwifery, health visiting, perinatal mental health, early intervention teams, research, neonatal care and many more.

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.



(Brazelton trainers, staff, patron, and trustees at the 25<sup>th</sup> Anniversary celebrations in 2022)

These were some of the focus areas for 2021/22 :

- Long-term strategic business plan approved by the board of trustees
- Writing an operational plan to implement our strategy
- Baby Communication Week 2022 – Listening to Babies
- 25<sup>th</sup> Anniversary Conference – Cambridge
- International NBAS/NBO Trainer's Networking Meeting, Cambridge
- Increase number of bursaries in the UK and to professionals working with infants in low and middle income countries
- Further 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
- Extending our resources and information by creating new materials on baby communication, updating our website to include a section for parents, sending out our e-newsletter bi-monthly to 1061 subscribers, extending our social media reach (Instagram – 2259, Twitter – 2615, Facebook – 3018 followers)

- Awarded three fully funded NBAS courses and delivered the training in Zimbabwe to three perinatal mental health professionals



(NBAS trainees in Harare, Zimbabwe 2022)

### 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 877 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 newborn 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 Rebekah Lee joined us as a volunteer following her placement with us through the Institute of Psychiatry, Psychology and Neuroscience at King's College London, where she was a student studying for an MSc in Developmental Psychology and Psychopathology. Rebekah carried out an analysis of our reach in terms of the professions represented by those undertaking our courses and the areas of the UK and Worldwide where we have delivered our courses. Rebekah has also been supporting the marketing manager with promotional events, especially our 25<sup>th</sup> anniversary celebrations.

### PLANS FOR 2022/2023

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 most importantly the newborn baby and their family.	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.

### Services

In 2022/2023 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 2023 two members of staff and many of our trainers will attend the World Association Infant Mental Health biennial conference in Dublin, to share our learning with national and international colleagues as well as learning ourselves, ensuring our courses continue to include evidence-based information.

## FINANCIAL REVIEW

### FINANCIAL REVIEW

The charity had a sound year, despite the continued circumstances and challenges it has faced because 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 £89962, on the back of enhanced income of £414,386.

The charity's total reserves now stand at £386,521.

#### 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 £386,521.

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. Considering 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.

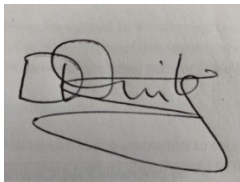
The Trustees acknowledge the following:

- 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 handwritten signature in black ink, appearing to read 'Duncan White', written over a light blue rectangular stamp.

Duncan White, Treasurer

## Brazelton Centre UK CIO

### Independent Examiner's report to the Trustees For the year ended 31 October 2022

I report on the accounts of Brazelton Centre UK CIO for the year ended 31 October 2022, 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 2022

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Year Ended 31-10-22</b>	<b>Year Ended 31-10-21</b>
	£	£	£	£	£
<b>INCOME FROM</b>					
Income from charitable activities	414,259	-	-	414,259	302,147
Donations & Grants	-	-	-	-	3,104
Other income	127	-	-	127	14
<b>Total</b>	<b>414,386</b>	<b>-</b>	<b>-</b>	<b>414,386</b>	<b>305,265</b>
<b>EXPENDITURE ON</b>					
Charitable activities	320,824	-	-	320,824	296,680
Governance costs	3,600	-	-	3,600	1,740
<b>Total</b>	<b>324,424</b>	<b>-</b>	<b>-</b>	<b>324,424</b>	<b>298,420</b>
<b>NET INCOME</b>	<b>89,962</b>	<b>-</b>	<b>-</b>	<b>89,962</b>	<b>6,845</b>
<b>TRANSFER BETWEEN FUNDS</b>	<b>3,104</b>	<b>(3,104)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS B/F</b>	<b>293,455</b>	<b>3,104</b>	<b>-</b>	<b>296,559</b>	<b>289,714</b>
<b>TOTAL FUNDS C/F</b>	<b>386,521</b>	<b>-</b>	<b>-</b>	<b>386,521</b>	<b>296,559</b>

**Brazelton Centre UK CIO**  
Statement of Financial Position  
For the year ended 31 October 2022

	<u>Notes</u>	<b>Year Ended 31-10-22</b> £	<b>Year Ended 31-10-21</b> £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	2,071	1,985
<b>CURRENT ASSETS</b>			
Debtors & prepayments	6	49,240	3,390
Cash at bank and in hand		339,599	352,017
Stock		-	-
		<b>388,839</b>	<b>355,407</b>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,389)	(60,833)
<b>NET ASSETS</b>		<b>386,521</b>	<b>296,559</b>
<b>FUNDS</b>			
Unrestricted funds		386,521	293,455
Designated funds		-	-
Restricted funds		-	3,104
<b>TOTAL FUNDS</b>		<b>386,521</b>	<b>296,559</b>

## Brazelton Centre UK CIO

### Notes to the Financial Statements For the Year Ended 31 October 2022

#### 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 income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the amount can be measured reliably, and the economic benefits associated with the transaction or gift will flow to the Charity. 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 measured, 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 compromise 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. This valuation will not exceed the amount the Charity is prepared to pay for the same or similar on the open market. 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.

Costs of raising funds 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 compliant 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 compromise 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.

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 2022

**2. Staff Costs**

	31.10.2022	31.10.2021
	£	£
Wages and salaries	116,025	108,933
Social security costs and pension	12,686	9,020
	<b>128,711</b>	<b>117,953</b>

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

	31.10.2022	31.10.2021
Director	1	1
Support Staff	7	7
	<b>8</b>	<b>8</b>

*No employee received employee benefits of more than £60,000 during the year (2021 £Nil)*

**3. Governance costs**

	31.10.2022	31.10.2021
	£	£
Trustee consultation & support	-	540
Independent examination fees	3,600	1,200
	<b>3,600</b>	<b>1,740</b>

**4. Trustees remuneration, benefits and expenses**

*There were no trustees' remuneration or other benefits for the years ended 31 October 2021 or 2022.*

**5. Tangible fixed assets**

	Computer equipment
	£
COST	
At 01 November 2021	12,174
Additions	128
At 31 October 2022	<b>12,302</b>
DEPRECIATION	
At 01 November 2021	10,189
Charge for the year	42
At 31 October 2022	<b>10,231</b>
NET BOOK VALUE	
At 01 November 2021	1,985

At 31 October 2022

**2,071**

**6 Debtors & Prepayments**

	31.10.2022	31.10.2021
	£	£
Trade Debtors	49,240	3,390
	<b>49,240</b>	<b>3,390</b>

**7 Creditors: Amounts falling due within one year**

	31.10.2022	31.10.2021
	£	£
Trade creditors	-	-
Social security and other taxes	2,469	2,896
Other creditors	1,920	57,937
	<b>4,389</b>	<b>60,833</b>

**8. Movement in Funds**

	Balance at 31 Oct 2021 £	Amount received in year £	Amount expended in year £	Transfer in year £	Balance at 31 Oct 2022 £
Unrestricted	293,455	414,386	(324,424)	3,104	386,521
Restricted	3,104	-	-	(3,104)	-
	<b>296,559</b>	<b>414,386</b>	<b>(324,424)</b>	<b>-</b>	<b>386,521</b>

## Brazelton Centre UK CIO

Detailed Statement of Financial Activities  
For the Year Ended 31 October 2022

	31.10.22	31.10.21
	£	£
<b>INCOME</b>		
Training and conference income	414,259	302,147
Grants	-	3,104
Interest receivable	127	14
<b>Total</b>	<b>414,386</b>	<b>305,265</b>
<b>EXPENDITURE</b>		
Training and conference costs	168,473	142,519
Staff costs	128,711	117,953
Recruitment & Training	30	449
Research	-	215
Conferences, events & memberships	313	1,761
Office rent	9,151	7,749
Telephone	821	762
Insurance	-	1,293
Advertising and promotions	150	7,513
Legal and membership fees	2,043	-
HR Services	661	480
IT, software and internet costs	8,708	11,326
Postage & stationary	-	358
Bank charges	664	82
Travel & subsistence	214	-
Sundry expenses	843	113
Depreciation	42	4,107
Bad debts	-	-
<b>Total charitable activities</b>	<b>320,824</b>	<b>296,680</b>
Consultation & support	-	1,200
Independent examination fees	3,600	540
<b>Total governance costs</b>	<b>3,600</b>	<b>1,740</b>
<b>Total expenditure</b>	<b>324,424</b>	<b>298,420</b>
<b>Net income</b>	<b>89,962</b>	<b>6,845</b>