



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 2023



Zimbabwe 2023 – First NBAS certified practitioners in Zimbabwe. From left Linos Muvhu, senior trainer, Rita Al Minyaw, Charlotte Nyamundaya, Innocent Masengere and director Inge Nickell

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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 2023. 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 January 2019. This report covers the activities of Brazelton Centre UK CIO for the period from 1 November 2022 to 31 October 2023.

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, resigned February 2023)

Matthew McFeeley

Dr Maddalena Miele

Kirandeep Ghataorhe

Dr Sarah Lloyd Fox (from February 2023)

Catherine Kolajo (Treasurer, from February 2023)

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 Court, Great Shelford, Cambridge CB22 5LD

Bankers:

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

REPORT FROM THE CHAIR

2022/3 has been another exciting year as we make considerable headway with the Brazelton Centre UK's Strategic Business Plan, 2022-2025: With One Voice: How Babies Around the World Bring Us Together.

In line with two of our strategic objectives to increase our reach and impact and to improve diversity and inclusion we are delighted that the 3 Zimbabwean health professionals who were trained in the NBAS in 2022 were all certified by Inge Nickell, our Director, and Rita Al-Minyawi, a Senior Trainer in March 2023. Our two Bursary Schemes (Eileen Hayes and Beyond Reach) have continued to attract many applicants and bursaries have been awarded to differing health professionals around the UK and abroad in Egypt, Iran, India, Nigeria, Saudi Arabia and South Africa. We have also offered bursaries to 8 midwives, as part of our 'Baby Communication in Maternity' project.

We continue to offer both NBO and NBAS training courses on-line and face-to-face. From November 2022 to October 2023, we ran 54 NBO courses and 3 NBAS courses training 909 individuals in the NBO and NBAS.

This year we have successfully appointed a highly qualified Research and Development Officer, thus addressing our third strategic goal of building stronger operations. We are delighted that this important role has been re-introduced in order to build an evidence base for the NBO and NBAS training programmes. The R&D officer has been supported by one of our trustees, Dr Maggie Redshaw, an academic developmental psychologist and founder member of the Brazelton Centre, whose paid services were approved by the Board for a 12-month period (March 2023 to February 2024), following the Charity Commission guidelines.

The staff of the Brazelton Centre UK and our team of trainers remain wonderfully passionate and committed. Under Inge's leadership and with an increase in our social media and visibility, the Centre continues to widen its network across the UK. We had an extremely successful Baby Communication week in June followed by representation at the WAIMH conference in Dublin, where Brazelton trainers from around the world gathered to share experiences and to thank Professor Kevin Nugent for his visionary leadership of the US Brazelton Institute. Our Marketing team has increased our engagement with parents (our 4th strategy) by involving them in the development of two new leaflets: My First Language and How Your Baby Communicates. They are available online and How Your Baby Communicates has been translated into Arabic, Danish, Urdu, Bengali, Ukrainian, Simplified Chinese and Welsh.

Two new trustees (now 7 members) have been appointed to the Board this year. Dr Sarah Lloyd Fox is an academic psychologist whose research incorporates the use of the NBAS and Catherine Kolajo, an accountant, replaces Duncan White as our Treasurer. Each trustee takes on special responsibilities according to their professional background and I should like to thank them all for their dedication and commitment to the Brazelton Centre UK.

We are delighted that the Shaping Us campaign from The Royal Foundation Centre for Early Childhood launched by the Princess of Wales in February 2023 reflects the Brazelton Centre's

message 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 26th August 2024

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 2023. 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. This year one of our Trustees, Dr Maggie Redshaw, an academic developmental psychologist and founder member of the Brazelton Centre, was paid for her services in supporting our newly appointed R&D Officer. This appointment was unanimously approved by the Board for a 12-month period (27th March 2023 to 26th March 2024), following the Charity Commission guidelines. All other 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
Isabel Villena, Office Assistant
Samita Patkar, Operations Manager
Joana Taylor Tavares, Research & Development Officer (from June 2023)

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.

1. The Brazelton NBAS was recommended in the Healthy Child Programme (2009) by the Department of Health, UK as an 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). In 2023 both the NBAS and NBO were recognised in the UNICEF UK and the University of Cambridge's Centre for Research on Play in Education, Development & Learning (PEDAL) – 'Understanding and Supporting Mental Health in Infancy and Early Childhood'. The Scottish Government also published 'the Voice of the Infant Best Practice Guidelines and Infant Pledge', where good practice examples for professionals working with babies are provided using both NBAS and NBO.



The Brazelton Centre presented at various conferences in 2022/2023 including the British Association for Neonatal Neurodevelopmental follow-up (BANNFU), Better Start Bradford, Association for Infant Mental Health – Transforming Parent Infant Relationships, World Association for Infant Mental Health, Dublin – various presentations on using the NBO in practice and research and Begin Before Birth Annual Conference.

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, Family hubs 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 2022/23 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 throughout the year.

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

Review of Activities

2022/2023 was the Brazelton Centre UK's 26th year of providing training in the Neonatal Behavioural Assessment Scale (NBAS, 1973) and its 15th year in the Newborn Behavioural Observations (NBO, 2007). From November 2022 to October 2023, we ran 54 NBO courses and 3 NBAS courses with a mixture of online and face-to-face training. In total 909 individuals have trained in the NBO and 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.



(Dublin NBAS/NBO International meeting in July 2023)

These were some of the focus areas for 2022/23:

- Operational plan to implement our strategy
- Baby Communication Week 2023 – Amazed by Babies
- Infant Mental Health Awareness Week (2023)– Bonding before Birth
- NBAS/NBO International meeting in Dublin

- Allocating bursaries in the UK and to professionals working with infants in low and middle income countries
- Further development of NBO training materials to enhance learning experience
- 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, extending our social media reach (Instagram – 2877, Twitter – 2916, Facebook – 3693 followers)
- Awarded 8 fully funded NBO courses for midwives and maternity staff



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 909 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 Hei Man Lo (Gloria) 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. Gloria has been a great support for our marketing manager where she helped develop resources for 'Baby Communication' week. Mark Ingledew also joined us as a volunteer and has supported our charity with the implementation of a Customer Relationship Management (CRM) system.

PLANS FOR 2023/2024

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 2023/2024 the charity will continue to provide training in NBO and NBAS courses both on-line and face-to-face. 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.

FINANCIAL REVIEW

FINANCIAL REVIEW

At the end of the financial year 2023, the charity was in a positive financial position, despite the ongoing economic uncertainty and challenges it has faced because of the pandemic. Our financial result for the year was stronger than we planned. We planned for a break-even position but robust financial control, stronger income, a pivot to online delivery of courses, and a prudent outlook, the Charity generated an overall surplus for the year of £27,106.

Total income for the year was £404,280, against £358,899 in 2022; an increase of 13%. This increase represents higher course bookings in the year. Our overall income performed better against the plan set for the year.

Total Expenditure increased to £377,174 from £352,054 in 2022, with the most significant increases being salary costs due to new recruitment, increased hours for existing staff as well as increase in Trainers' costs.

The charity's total reserves now stand at £330,510.

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 £301,474

In carrying out our assessment of available reserves, we exclude fixed asset fund, as well as designated funds that have been set aside for a specific purpose. This gives us our free reserves which is immediately available for the charity's use as follows:

Total unrestricted Reserves	£330,510
Less Fixed asset fund	£ 681
Less Designated funds	£ 28,355
Free reserves	£301,474

The current level of free reserves falls within levels set by the board, and the Trustees therefore consider these reserves to be sufficient and appropriate.

In order to assess the appropriateness of the going concern assumption basis, the Trustees have considered the charity's financial position, liquidity, unrestricted reserves and forecasts for the foreseeable future, considering the principal risks to which the charity is exposed and the ongoing cost-of-living crisis and economic uncertainties.

The demand for high quality NBO and NBAS training programmes remains strong, attendance high and Free reserves falls within targets set by Trustees. Given the strength of the balance sheet, healthy level of cash reserves, the Trustees have a reasonable expectation that the charity will be able to continue in operation and meet its liabilities as they fall due for at least 12 months from the date of signing this report. For this reason, the charity continues to adopt the going concern basis.

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, the Treasurer conducted a review of charitable bank accounts with the view of ensuring that 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.

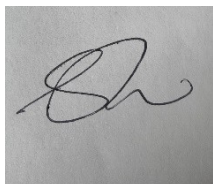
The Trustees acknowledge the following:

- 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 with the exception of the payment to Dr M Redshaw referred to above in the Report from the Chair.

Signed:

A handwritten signature in black ink, appearing to be 'CK', on a light-colored background.

Catherine Kolajo, Treasurer
27th August 2024

Brazelton Centre UK CIO

Independent Examiner's report to the Trustees For the year ended 31 October 2023

I report on the accounts of Brazelton Centre UK CIO for the year ended 31 October 2023, which are set out on the pages 15 to 20.

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 Trustees Annual Report

Year ended 31 October 2023

	Unrestricted Funds	Designated Funds	Year Ended	Restated Year Ended
	£	£	31-10-23 £	31-10-22 £
INCOME FROM				
Income from charitable activities	402,348	-	402,348	358,772
Donations & Grants	-	-	-	-
Other income	1,932	-	1,932	127
Total	404,280	-	404,280	358,899
EXPENDITURE ON				
Charitable activities	365,242	9,052	374,294	349,894
Governance costs	2,880	-	2,880	2,160
Total	368,122	9,052	377,174	352,054
NET INCOME/EXPENDITURE	36,158	(9,052)	27,106	6,845
TRANSFER BETWEEN FUNDS	(1,017)	1,017	-	-
TOTAL FUNDS B/F	266,333	37,071	303,404	296,559
TOTAL FUNDS C/F	301,474	29,036	330,510	303,404

Brazelton Centre UK CIO
Statement of Financial Position
For the year ended 31 October 2023

		Year Ended 31-10-23 £	Restated Year Ended 31-10-22 £
	<u>Notes</u>		
FIXED ASSETS			
Tangible fixed assets	5	681	2,071
CURRENT ASSETS			
Debtors & prepayments	6	95,893	41,548
Cash at bank and in hand		321,393	339,361
Stock		-	-
		417,286	380,909
CREDITORS			
Amounts falling due within one year	7	(87,457)	(79,576)
NET ASSETS		330,510	303,404
FUNDS			
Unrestricted funds		301,474	266,333
Designated funds		29,036	37,071
Restricted funds		-	-
TOTAL FUNDS		330,510	303,404

Brazelton Centre UK CIO

Notes to the Financial Statements For the Year Ended 31 October 2023

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 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. 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.

The comparative income presented in Statement of Financial Activities has been restated due to a misstatement and to bring income in line with performance for that year. This has an impact on Trade creditors.

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.

Last year comparative expenditure has been restated due to a misstatement of costs. This has an impact on Trade debtors.

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.

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. Investment and income, gains and losses are allocated to the appropriate fund.

2. Staff Costs

	31.10.2023	Restated 31.10.2022
	£	£
Wages and salaries	148,048	121,220
Social security costs and pension	10,729	12,686
	158,777	133,906
The average monthly number of employees during the year was as follows;	31.10.2023	31.10.2022
Director	1	1
Support Staff	6	7
	7	8

No employee received employee benefits of more than £60,000 during the year (2022 £Nil)

3. Governance costs

	31.10.2023	Restated 31.10.2022
	£	£
Trustee consultation & support	-	-
Independent examination fees	2,880	2,160
	2,880	2,160

4. Trustees' remuneration, benefits and expenses

Expenses of £121 were reimbursed in the year to 31 October 2023.

Dr. Maggie Redshaw, a trustee, was paid £6,410 (2022 - £nil) for her professional research consultancy services in the year.

5. Tangible fixed assets

	Computer equipment
	£
COST	
At 01 November 2022	12,302
Additions	1,017
At 31 October 2023	13,319
DEPRECIATION	
At 01 November 2022	10,231
Charge for the year	2,407
At 31 October 2023	12,638
NET BOOK VALUE	
At 01 November 2022	2,071
At 31 October 2023	681

6 Debtors & Prepayments

	31.10.2023	Restated 31.10.2022
	£	£
Trade Debtors and prepayments	95,893	41,548
	95,893	41,548

7 Creditors: Amounts falling due within one year

	31.10.2023	Restated 31.10.2022
	£	£
Trade creditors	77,007	66,944
Social security and other taxes	8,268	8,144
Other creditors	2,182	4,488
	87,457	79,576

8 Movement in Funds

	Balance at 31 Oct 2022	Amount received in year	Amount expended in year	Transfer in year	Balance at 31 Oct 2023
	£	£	£	£	£
Unrestricted	266,333	404,280	(368,122)	(1,017)	301,474
Designated - CRM	20,000	-	-	-	20,000
Designated -Computer	2,071	-	(2,407)	1,017	681
Designated- Research consultancy	15,000	-	(6,645)	-	8,355
	303,404	404,280	(377,174)	-	330,510

Designation Funds are set aside to cover the costs of the new CRM system as well as Research consultancy services. A further £681 is available to fund the computer equipment of the charity.

Brazelton Centre UK CIODetailed Statement of Financial Activities
For the Year Ended 31 October 2023

	31.10.23	Restated 31.10.22
	£	£
INCOME		
Training and conference income	402,348	358,772
Grants	-	-
Interest receivable	1,932	127
Total	404,280	358,899
EXPENDITURE		
Training and conference costs	178,860	192,519
Staff costs	158,777	133,906
Recruitment & Training	448	30
Research	6,645	-
Conferences, events & memberships	2,317	313
Office rent	3,287	9,151
Telephone	926	821
Insurance	661	661
Advertising and marketing	4,353	150
Legal and membership fees	3,558	2,043
HR Services	1,171	561
IT, software and internet costs	8,637	7,976
Postage & stationary	-	-
Bank, PayPal and Stripe charges	811	664
Travel & subsistence	689	214
Sundry expenses	747	843
Depreciation	2,407	42
Bad debts	-	-
Total charitable activities	374,294	349,894
Consultation & support	-	-
Independent examination fees	2,880	2,160
Total governance costs	2,880	2,160
Total expenditure	377,174	352,054
Net income	27,106	6,845