

Gentle Birth Method Foundation

(Charitable incorporated organisation (CIO))

Report and Financial Statements
for the year ended 31 March 2022

Charity registration number: 1173798
Company registration number: CE011298

Gentle Birth Method Foundation

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Gentle Birth Method Foundation
for the year ended 31 March 2022

Charity information
for the year ended 31 March 2022

Reference and Administrative Information

Charity Name:	Gentle Birth Method Foundation
Charity number:	1173798
Company number:	CE011298
Operational address:	15 SANDSWAY WAY Woodford Green IG8 8EJ

Trustees

George Varughese	Secretary
Andrew James	Treasurer
Jessica Stevens	Trustee
Camilla Al-Fayed	Trustee
Karina Choudhrie	Trustee

Principal professional advisers

Bankers

Barclays Bank plc
130 George Lane
South Woodford
London E18 1AZ

Independent examiner

Alan Patient and Co Limited
Chartered Accountants
42 High Street
Wanstead
London
E11 2RJ

Gentle Birth Method Foundation for the year ended 31 March 2022

Trustees' report for the year ended 31 March 2022

Introduction, objectives and activities

The Trustees present their report and the financial statements for the year ended 31 March 2022. Gentle Birth Method Foundation's charitable objectives are:

- to preserve and protect the health and wellbeing of patients of the Gentle Birth Method by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities.
- to advance the education of the public in pre and post-natal family care by the provision of lectures, courses and publications.

Trustees and officers

The following served as Trustees and Officers during the period.

Trustees

George Varughese
Andrew James
Jessica Stevens
Camilla Al-Fayed
Karina Choudhrie
Medha Wilson

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations. Trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)] and applicable law. The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Trust.

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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards 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 company will continue in business.

The Trustees are also responsible for keeping adequate accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on page 4. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's

Gentle Birth Method Foundation

for the year ended 31 March 2022

objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

Gentle Birth Method Foundation

for the year ended 31 March 2022

Strategic report

Financial review

The financial results are set out in the Income Statement on page 7.

The total income for the period, including donations and fees, amounted to £14,103.

Financial reserves

The Trustees will review reserves at least annually, and maintain unrestricted income reserves sufficient to maintain the Charity's operations, in the event that income is unexpectedly reduced from current levels. The Trustees consider the probability of a reduction in and security of, each source of income together with the ability to reduce the expenses.

Going concern

The Trustees consider that the Charity is in a strong position and is well placed to manage the business risks. This position is supported by a sufficient level of reserves, and a relatively stable market for the services offered. The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Gentle Birth Method Foundation to continue as a going concern. Processes, including cash flow projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

Risk and uncertainty

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable the financial statements comply with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102). They are also responsible for safeguarding the assets of Gentle Birth Method Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Charity is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The Trust complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Consideration by the Trustees of financial results and cash flow forecasts
- Delegation of authority and segregation of duties, including that all payments require the approval of two authorised signatories
- Identification and management of risks

The Trustees have examined the major risks which Gentle Birth Method Foundation faces and confirm they have established procedures to ensure regular reporting takes place so that necessary steps can be undertaken to minimise risks.

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for the year ended 31 March 2022

Independent examiner

Each of the persons who is a Trustee at the date when this report is approved confirms that:


- So far as the Trustee is aware, there is no relevant information of which the independent examiner is unaware: and
- The Trustee has taken all the steps he/she ought to have taken as a Trustee to make himself/herself aware of any relevant information and to establish that the charity's independent examiner is aware of that information

Alan Patient & Co Limited has expressed its willingness to continue as independent examiner for the next financial period.

Acknowledgements

The Trustees would like to take this opportunity to thank everyone who has shown their dedication and commitment to our charity.

The Trustees' Report therein has been approved by the Trustees on 15 November 2022 after independent examination, and signed on their behalf by:



George Varughese
Secretary

Gentle Birth Method Foundation for the year ended 31 March 2022

Independent examiner's report to the trustees of Gentle Birth Method Foundation

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 366 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alan Patient FCA
Alan Patient & Co Limited
42 High Street
Wanstead
London
E11 2RJ

15 November 2022

Gentle Birth Method Foundation
for the year ended 31 March 2022

Income statement
for the year ended 31 March 2022

	Note	Restricted Funds	<u>2022</u> Unrestricted Funds	2021
INCOMING RESOURCES				
Donations	3		-	
Other activities	3		<u>14,103</u>	<u>12,873</u>
Total incoming resources			<u>14,103</u>	<u>12,873</u>
RESOURCES EXPENDED				
Expenditures of the charity	5		<u>(18,367)</u>	<u>(13,201)</u>
Total resources expended			<u>(18,367)</u>	<u>(13,201)</u>
NET MOVEMENTS IN FUNDS			(4,264)	(328)
TOTAL FUNDS brought forward			<u>27,227</u>	<u>27,555</u>
TOTAL FUNDS carried forward			<u>22,963</u>	<u>27,227</u>

Gentle Birth Method Foundation
for the year ended 31 March 2022

Statement of financial position
as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	4		247
Current assets			
Cash at bank		3,295	13,332
Other debtors		<u>19,668</u>	<u>13,648</u>
		22,963	27,227
Creditors			
Amounts falling due within one year		<u>-</u>	<u>-</u>
Net current assets		<u>22,963</u>	<u>27,227</u>
Total assets less current liabilities		<u>22,963</u>	<u>27,227</u>
 Funds of the charity			
Restricted income fund			
 Unrestricted income fund		<u>22,963</u>	<u>27,227</u>

The accounts on pages 7 to 12 were approved by the Trustees on 15 November 2022 and were signed on their behalf by:

George Varughese
Secretary

Gentle Birth Method Foundation

for the year ended 31 March 2022

Notes to the financial statements

1 Charity information

Gentle Birth Method Foundation is a UK registered charity (charity number 1173798) constituted under a Trust Deed dated 12 July 2017. The address of the registered office is 43 Summit Drive, Woodford IG8 8QW.

2 Accounting policies

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 102 (as amended for accounting periods commencing from 1 January, 2016).

The principal accounting policies adopted in the preparation of the accounts are as follows:

a) Basis of accounting

The accounts are prepared in accordance with the historical cost convention as modified by the inclusion of investments at market value. After making enquires, the trustees have reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Financial Review on page 4.

b) Incoming resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income can be measured reliably.

c) Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of obligation can be measured reliably.

d) Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank over drafts. Bank overdrafts are shown within borrowings in the current liabilities.

e) Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment – 33% on cost

3. Donations

The charity received no donations during the year.

The charity generated £14,103 by providing maternity services to various patients.

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4. Tangible fixed assets

Cost	Computer equipment (£)
At 01 April 2021 and 31 March 2022	<u>£741</u>
Depreciation	
At 01 April 2021	494
Charge for year	<u>247</u>
At 31 March 2022	<u>741</u>
Net book value	
At 31 March 2022	<u>nil</u>
At 31 March 2021	<u>247</u>

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Notes to the financial statements - continued

5. Expenditures of the charity

Description	2022 (£)	2021 (£)
Direct costs	-	
Sub-contractors	14,281	11,804
Computer expenses	206	150
Light and heat	-	-
Professional subscriptions	-	-
Marketing and research	-	-
Training and course fees	3,633	-
Printing, postage and stationery	-	-
Accountancy	-	-
Legal and professional fees	-	1,000
Bank charges	-	-
Depreciation of computer equipment	247	247
Sundry expenses	-	-
Totals	18,367	13,201

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5. Trustees' remuneration

The trustees received £Nil remuneration.

6. Employee information

There were no persons employed during the period.

7. Taxation

The Company is a registered charity and is exempt from taxation under the provision of the Income and Corporation Taxes Act 1988.