

Brighton Natural Health Foundation Limited

England & Wales · Charity number 290122

Details

Other names	THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED, THE BRIGHTON NATURAL HEALTH CENTRE
Status	Registered
Legal form	Charitable company
Company number	01836964
Registered	1984-09-03
Register	View on the Charity Commission register

Contact

Address	Community Base 113 Queens Road Brighton BN1 3XG
Phone	07897 558586
Email	hello@bnhf.org
Website	www.bnhf.org

Activities

Objects: THE PROMOTION AND ADVANCEMENT OF EDUCATION OF THE PUBLIC IN THE FIELDS OF HEALTH CARE, NUTRITION AND RELATED SUBJECTS.

Activities: The promotion and advance of education of the public in the field of health care, nutrition and related subjects.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** People With Disabilities, The General Public/mankind

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£51,860	£67,739	-	-
2024-03-31	£54,893	£22,291	-	-
2023-03-31	£185,437	£200,898	-	-
2021-12-31	£156,204	£170,805	-	-
2020-12-31	£177,756	£182,215	-	-

Trustees

Name	Role	Appointed
PETER DEADMAN	Chair	
Akanksha Singh		2026-03-20
Carmen Gisela Appich		2024-10-02
David Michael Jones		2023-03-06
Gary Anthony Christie		2024-01-15
Inderpal Kaur Foolheea		2024-10-02
Peter Kinsey		2025-06-23
Petra Coveney		2023-03-09
ROBIN BINES		

Brighton Natural Health Foundation Limited

England & Wales - Charity number 290122

Accounts

Company Registered number (England and Wales): 01836964

Charity Registered number: 290122

Brighton Natural Health Foundation Ltd

Previous Name The Brighton Centre For Natural Health Ltd

**Director's Report and
Unaudited Financial Statements
For the Year Ending 31 March 2025**

Brighton Natural Health Foundation Ltd
Director's Report and Unaudited Financial Statements
For the Year Ending 31 March 2025

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Brighton Natural Health Foundation Ltd
Company Information
For the Year Ending 31 March 2025

Directors and trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees:	
Carmen Appich	Appointed 2 October 2024
Robin Bines	
Gary Carter	Resigned 12 June 2024
Gary Christie	
Petra Coveney	
Benjamin D'Montigny	Resigned 7 November 2025
Peter Deadman	
Inderpal Foolheea	Appointed 2 October 2024
David Jones	
Margaret McHugh	
Joanna Torode	Resigned 7 November 2025
Charlotte Watts	Resigned 12 June 2024
Peter Kinsey	Appointed 23 June 2025

Secretary Robin Bines

Charity number 290122

Company number 01836964

Registered & Principal office Community Base
113 Queens Road
Brighton
BN1 3XG

Accountants Springtide Business Services Limited
26 Woodland Way
Brighton
BN1 8BA

Bankers The Co-operative Bank
164-165 Western Road
Brighton
East Sussex
BN1 2BB

Brighton Natural Health Foundation Ltd
Company No: 01836964

Trustees' Report incorporating Directors' report For the Year Ending 31 March 2025

OBJECTIVES AND ACTIVITIES

The Charity's objects are: the promotion and advance of education of the public in the fields of health care, nutrition and related subjects.

Brighton Natural Health Centre was founded in 1981 and subsequently registered as a charity in 1984 with a focus on promoting the benefits of all-round health for body, mind and planet. The Charity delivered low-cost, accessible health and wellbeing classes in our central Brighton studio for more than 40 years, as well as outreach classes, including for refugees, people with learning difficulties and women who had experienced domestic violence

Over four decades later the Charity has changed its name to Brighton Natural Health Foundation ("BNHF"). The Charity is still dedicated to delivering mindful movement – practices such as yoga, Pilates, tai-chi, qigong, meditation, breathwork and relaxation techniques – but focussing on making it accessible throughout the city, delivering inclusive, high-quality classes in areas of high need and health inequality. This core activity can be expanded in the future to cover other aspects of health, nutrition and wellbeing.

During the year the Charity has acquired the assets and activities of another Brighton-based charity and Community Interest Organisation – Brighton Yoga Foundation ("BYF"), registered charity no. 1166982. BYF's objects were very similar to those of BNHF and the two organisations had been working closely together for some time, with both providing very similar services to the local community.

BYF's objects were: to promote and advance public education and understanding of the philosophy and practice of yoga, by providing year-round, accessible opportunities to experience the physical, mental and spiritual benefits of yoga for the people in Brighton and Hove and surrounding areas, particularly those who have never personally encountered it or who may feel excluded from it.

With their funding sources coming to an end, and with BNHF willing to take on its remaining operations, the BYF trustees decided to dissolve the charity and transfer its remaining assets to BNHF. Two of its trustees became new trustees of BNHF.

The transferred assets consisted of £2,325 of restricted income remaining from a £3,000 grant from Sussex Community Foundation to BYF, used to provide therapeutic yoga classes. These classes continued to be operated by BNHF using those funds and the funds were ringfenced in BNHF for this purpose. This project was completed during the year using those funds. A further £431 of unrestricted income was transferred and this was used as part of the costs of merging the two operations and for general promotion of the objects.

BYF was formally dissolved on 31 July 2025 and an application has been made to the Charity Commission to register this acquisition on the Register of Mergers for clarity. There were no BYF permanent endowments, no pre-merger vesting declaration and all BYF's debts and liabilities were settled prior to transfer of the assets.

Brighton Natural Health Foundation Ltd

Company No: 01836964

Trustees' Report incorporating Directors' report For the Year Ending 31 March 2025 (continued)

The combined operation is now fully integrated and now runs solely under the BNHF banner with pages dedicated to BYF's history included in the BNHF website.

The trustees are engaged in developing a longer-term strategic plan for the future, but the first stage of the strategic review has resulted in a number of new projects which are now in operation, in furtherance of our objects.

ACHIEVEMENTS AND PERFORMANCE 2024-25

As a charity dedicated to reducing health inequalities, we believe everyone deserves access to activities that support both physical and mental wellbeing. Through our mindful movement programmes we empower people facing barriers to health to reconnect with their bodies, build confidence, and experience a greater sense of calm and balance.

Key Achievements

- Delivered 20 different courses of mindful movement, including Qigong, Pilates, Yoga, and Mindful Movement sessions designed for people experiencing health inequalities.
- Ran classes at 7 taster days, introducing new participants to mindful movement in supportive and inclusive spaces.
- Reached around 400 individuals who face barriers to accessing health and wellbeing opportunities.
- Partnered with key organisations across the city, including The Hangleton and Knoll Project, The Trust for Developing Communities, Together Co, The Carers Centre, St Peter's Medical Centre, Adur Health Partnership, Sanctuary, Café Domenica, and The Gujarati Society to extend our reach and impact.
- Ran 4 CPD sessions for teachers including: Trauma Sensitive Teaching for Mindful Movement Teachers, Mental Health Awareness, An Introduction to Yoga Therapy, Neurodiversity for Mindful Movement Teachers

Training the Community

This year, we developed and launched a pilot accredited six-week "Train the Trainer" Mindful Movement course, designed to equip participants with the skills and confidence to deliver mindful movement in their own communities.

- Six refugees graduated from the programme.
- Three graduates are now developing and leading their own courses, sharing mindful movement and wellbeing practices within their communities.

This initiative is creating a ripple effect—building local capacity, reducing isolation, and empowering individuals to become wellbeing champions in their own right. Following the success of this pilot course, we expect to run further such training courses.

Brighton Natural Health Foundation Ltd

Company No: 01836964

Trustees' Report incorporating Directors' report For the Year Ending 31 March 2025 (continued)

Community Events

We ran a series of community events to raise funds and awareness of our work:

- Yoga on the Beach
- Yoga Supper Club
- Yoga and Foraging Lunch
- Core sponsor of Brighton Yoga Festival

Impact

Our impact this year has been profound. All of the participants surveyed reported physical or mental health benefits from engaging in our sessions. Participants described feeling more grounded, mobile, and resilient — often experiencing improvements in pain, mood and reduced anxiety. Some participant testimonials:

"I couldn't believe how balanced and calm I felt after just one Qigong session! The classes have really helped me feel more grounded and relaxed. Plus, they've done wonders for my neck, shoulder, and back pain. I find that I am better at handling everyday stress."

"Regular application of what was taught during sessions helped me become more agile and sleep better."

"I started attending the Pilates class at the Crew Club and found I could get out of bed, I wasn't so depressed, enjoyed coming to the classes and as a result started the couch to 5k running programme. It has saved my life and given me back a life with my children. The improvements in my physical, emotional and mental health have been immeasurable and invaluable."

Meeting the Needs of People Facing Health Inequalities

Our work specifically targets people who are often overlooked by mainstream wellbeing provision — those experiencing health inequalities, social isolation, long-term conditions, or mental health challenges.

By working within community settings and in partnership with trusted local organisations, we meet people where they are, removing barriers such as cost, accessibility, and stigma.

Our programmes contribute directly to strategic health goals in Sussex including those of the Brighton & Hove City Council's Healthy Lifestyles Team's priorities:

- Reducing health inequalities by bringing wellbeing opportunities to under-served communities.
- Improving physical activity levels through accessible, gentle movement that builds strength and mobility.
- Supporting mental health and resilience through mindfulness and community connection.
- Empowering local people to become wellbeing advocates through our accredited training course.

Brighton Natural Health Foundation Ltd

Company No: 01836964

Trustees' Report incorporating Directors' report For the Year Ending 31 March 2025 (continued)

FINANCIAL REVIEW

The Charity's income includes restricted and unrestricted funds.

Restricted Grant Income and Expenditure

Restricted grant income is principally received through grants and donations from funding bodies and individuals. These funds are applied to projects under the terms of the grant in furtherance of the Charity's objects. It is recognised in the profit and loss account as income only as it is spent, with any unused income at year end carried over as deferred grant income which is treated as a creditor and recorded in the balance sheet as such.

The Charity started the year with deferred grant income of £24,935 carried over from the previous year to fund existing and planned projects/courses.

During the 2024-25 year, BNHF received income from nine grants totalling £27,198:

Brighton & Hove City Council	£ 1,000
Chalk Cliff Trust	£ 1,000
Sussex Community Foundation	£ 828
Sport England	£14,295
Cash for Clubs	£ 2,000
Alison Dufresne	£ 2,500
Sanctuary	£ 2,750
Mid Counties Cooperative	£ 500
Brighton Yoga Foundation acquisition	£ 2,325

In addition, £1,820 was received from various project partners who pay directly for the costs of classes, making a total of £53,952 of funds available for community-based projects to deliver inclusive, high-quality classes in areas of high need and health inequality, and associated resources.

A total of £30,986 was spent on projects related to this grant income during the year including £29,122 on teacher, training and project fees, £1,399 on venue hire and catering costs, and £465 on marketing and other costs.

This left a balance of £22,966 of deferred grant income which was carried forward into the 2025-26 year as a creditor. The projects outlined under *Achievements and Performance* above have either been completed during the year or will continue in 2025-26 with funding from this deferred grant income. It is anticipated that all these projects will be completed and this deferred grant income used up by the end of this 2025-26 year.

We have received further grants since 31 March 2025 including £20,000 from the National Lottery Awards for All programme. We are currently researching and planning fundraising for future projects and are making a number of new applications (Autumn 2025).

Brighton Natural Health Foundation Ltd**Company No: 01836964****Trustees' Report incorporating Directors' report For the Year Ending 31 March 2025 (continued)****Unrestricted Income and General Expenditure**

Unrestricted income is income that can be used for the Charity's core costs and which is recognised in the profit and loss account when received, unless specifically allocated for deferment such as with multi-year grants if received in advance. In 2024-25 we received a total of £20,873 of unrestricted income:

Enjoolata Foundation	£ 2,500
Brighton Buses	<u>£ 250</u>
<i>Direct core costs grants</i>	<i>£ 2,750</i>
Project consultancy	£13,885
General Donations	£ 1,473
Events and equipment rentals	£ 1,541
Bank Interest	£ 793
Brighton Yoga Foundation (acquisition)	£ 431

Prior to this year, in September 2023, the Charity received a generous unrestricted donation of £50,000 and we started the year with £43,441 in unrestricted reserves. This level of reserves, alongside these other unrestricted funds raised during the year, has continued to provide a solid bedrock for managing and developing the Charity and its individual projects through the year.

General overheads have been kept low during the year with £1,038 spent on office and IT costs, £3,464 on website, email and marketing costs, and £1,537 on insurance, accountancy and bank charges. Event and equipment rental expenses amounted to £1,210. A total of £29,503 was spent on project, administrative and fundraising consultants along with training, subsistence and trustee recruitment costs.

This resulted in an overall deficit for the year of £15,879. This was our first full year operating under the Charity's new strategy and we expect to deliver a largely neutral result in 2025-26. We ended the year with a total of £27,562 of unrestricted reserves, carried forward into 2025-26.

As part of our strategic review, we plan to create a multi-year strategic and financial plan and to seek substantial core costs funding to enable us to develop the Charity further with a stable financial base for our longer-term operations.

Policy on Unrestricted Reserve Funds

It is the policy of the Charity that unrestricted reserve funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure. The board considers that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Brighton Natural Health Foundation Ltd

Company No: 01836964

Trustees' Report incorporating Directors' report For the Year Ending 31 March 2025 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brighton Natural Health Foundation Limited is a charitable company (limited by guarantee) governed by its Memorandum and Articles of Association. It is registered as a Charity with the Charity Commission.

During the year, two new trustees were appointed to the board and two resigned. Since the year end, one new trustee has been appointed and two resigned. The current board is comprised of nine trustees with the experience and enthusiasm to deliver the Charity's objects.

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Recruitment and appointment of new council members

Once the Charity identifies the needs for a new Council member, the current members of the Council agree what skills, experience and knowledge are required, and create a job specification. The position is advertised and a short-list of candidates then interviewed by a delegated sub-group of Council members (and staff if appropriate), with the final selection being made by the members of the Council. The position is offered to the selected candidate subject to vetting and once accepted checks are made to ensure they are not disqualified from acting as a Council member and whether there are any conflicts of interest and this is confirmed in writing.

Where appropriate checks are also made with the Disclosure and Barring Services or other relevant organisations. Once confirmed, new Council members receive a letter setting out their duties and the Charity's expectations, which they sign and return, and an induction process is then arranged. Formal notifications are then made to the relevant authorities and the Charity's accountants and bankers.

Brighton Natural Health Foundation Ltd

Company No: 01836964

Trustees' Report incorporating Directors' report For the Year Ending 31 March 2025 (continued)

Statement of the Trustees' responsibilities

The Trustees, who are also the directors of Brighton Natural Health Foundation Limited for the purpose of company law, are responsible for preparing the Directors 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 year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

This report was approved by the Board of Trustees on 7 November 2025 and signed on its behalf by

DocuSigned by:

Robin Bines

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Robin Bines

Trustee

**Brighton Natural Health Foundation Ltd
Independent Examiner's Report
For the Year Ending 31 March 2025**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 March 2025, which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this period under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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).

Basis of independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.



Springtide Business Services Ltd

26 Woodland Way

Brighton

East Sussex

BN1 8BA

Brighton Natural Health Foundation Ltd
Statement of Financial Activities
For the Year Ending 31 March 2025

		Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Income and endowments from:					
Donations and Grants	page 11	18,108	29,167	47,275	54,183
Charitable activities	page 11	1,541	1,820	3,361	26
Other	page 11	1,225	-	1,225	684
Total		<u>20,873</u>	<u>30,986</u>	<u>51,860</u>	<u>54,893</u>
Expenditure on:					
Charitable activities	page 11	<u>36,753</u>	<u>30,986</u>	<u>67,739</u>	<u>22,291</u>
Total		<u>36,753</u>	<u>30,986</u>	<u>67,739</u>	<u>22,291</u>
Net Income / (Expenditure)					
		<u>(15,879)</u>	<u>(0)</u>	<u>(15,879)</u>	<u>32,602</u>
Reconciliation of funds:					
Total funds brought forward		43,441	-	43,441	10,839
Total funds carried forward		<u>27,562</u>	<u>(0)</u>	<u>27,562</u>	<u>43,441</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Brighton Natural Health Foundation Ltd
Income and Expenditure Account
For the Year Ending 31 March 2025

	YE Mar 2025	YE Mar 2024
	£	£
Income from donations and grants		
Donations and gifts	1,473	50,160
Donation from Brighton Yoga Foundation	2,325	-
Grants	43,477	4,023
	<u>47,275</u>	<u>54,183</u>
Income from charitable activities		
Class Income	1,820	-
Other events	1,541	26
	<u>3,361</u>	<u>26</u>
Other		
Bank Interest	793	541
Other Income	431	143
	<u>1,225</u>	<u>684</u>
Charitable activities costs		
Teacher fees	14,075	2,851
Project Fees (previously consultancy)	28,962	11,393
Other direct costs	18,122	661
Wages and salaries	-	(200)
Recruitment costs	25	183
Travel and subsistence expenses	124	-
Computer software, consumables and maintenance	747	257
Insurance	258	40
Printing, postage and stationery	-	60
Advertising and marketing costs	1,641	1,228
Telecommunications and data costs	-	2
Website costs	1,823	2,836
Accountancy fees	500	500
Subscriptions	258	373
Bookkeeping fees	748	147
Bank charges	31	12
Other office costs	34	40
Fundraising costs	392	1,909
	<u>67,739</u>	<u>22,291</u>
Surplus / (Deficit) for the Financial Period	<u>(15,879)</u>	<u>32,602</u>

Brighton Natural Health Foundation Ltd
previous name The Brighton Centre for Natural Health Ltd

Balance Sheet
As At 31 March 2025

Company Number: 01836964

		2025	2024
	Notes	£	£
CURRENT ASSETS			
Debtors	5	2,174	732
Cash at bank and in hand		50,342	70,679
		<u>52,516</u>	<u>71,411</u>
Creditors: Amounts Falling Due Within One Year	6	(24,954)	(27,970)
NET CURRENT ASSETS (LIABILITIES)		<u>27,562</u>	<u>43,441</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		27,562	43,441
NET ASSETS		<u>27,562</u>	<u>43,441</u>
Income and Expenditure Account		27,562	43,441
UNRESTRICTED FUNDS		<u>27,562</u>	<u>43,441</u>

For the period ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 7 November 2025 and were signed on its behalf by:

DocuSigned by:

 99FA760549DA4DC...
 Robin Bines
 Trustee

The notes on pages 13 to 16 form part of these financial statements.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements
For the Year Ending 31 March 2025

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (issued October 2019) 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 2019) - Charities SORP (FRS102) and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. At a General meeting the Trustees / Directors agreed by ordinary resolution to extend the accounting period to fifteen months due to the restructure of the charity, hence the comparative amounts in the financial statements (including the related notes) are not entirely comparable.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the Charitable company.

1.2 Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the board continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the board of trustees in furtherance of their charitable objectives.

1.4 Incoming Resources

Income is recognised when the Charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the Charitable company has been notified of the donation unless performance conditions require deferral of the amount.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Year Ending 31 March 2025

1.5 Financial Instruments

The Charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charitable company's balance sheet when the Charitable company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable company's contractual obligations expire or are discharged or cancelled.

2.0 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.1 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Year Ending 31 March 2025

3. Critical accounting estimates and judgements

In the application of the Charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Employees

Average number of employees, during the period was: nil (2024: 1)

	31 March 2025	31 March 2024
	£	£
Employment costs		
Wages and Salaries	0	0
Other pension costs	0	0
	<u>0</u>	<u>0</u>

There were no employees who received benefits of more than £60,000 in the year.

5. Debtors

	31 March 2025	31 March 2024
	£	£
Due within one year		
Prepayments and accrued income	2,174	732
	<u>2,174</u>	<u>732</u>

6. Creditors

	31 March 2025	31 March 2024
	£	£
Due within one year		
Other creditors	607	607
Accruals and deferred income	24,347	27,362
	<u>24,954</u>	<u>27,970</u>

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Year Ending 31 March 2025

7. Retirement benefit Scheme

Defined contribution scheme
The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charitable company in an independently administered fund.
The charge to profit or loss in respect of defined contribution schemes was £nil (2024 £nil)

8. Related Parties

There were no related party transactions in the year ending 31 March 2025.

9. Trustees’ expenses

There were no trustee expenses transactions in the year ending 31 March 2025.

10. Accountant fees

	31 March 2025	31 March 2024
	£	£
Charges incurred for independent review	<u>500</u>	<u>500</u>

11. Acquisition of Brighton Yoga Foundation

During the year the charity acquired restricted income of £2,325 from Brighton Yoga Foundation charity number 1166982 for nil consideration. Brighton Yoga Foundation was dissolved on 31st July 2025. The income received is included in restricted donated income.

Brighton Natural Health Foundation Limited

England & Wales - Charity number 290122

Accounts

Company Registered number (England and Wales): 01836964

Charity Registered number: 290122

Brighton Natural Health Foundation Ltd

Previous Name The Brighton Centre For Natural Health Ltd

Director's Report and

Unaudited Financial Statements

For the Period 1 April 2023 to 31 March 2024

Brighton Natural Health Foundation Ltd
Director's Report and Unaudited Financial Statements
For the Period 1 April 2023 to 31 March 2024

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Brighton Natural Health Foundation Ltd
Company Information
For the Period 1 April 2023 to 31 March 2024

Directors and trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees:	
Robin Bines	
Gary Carter	Appointed 9 May 2023 & Resigned 12 June 2024
Gary Christie	Appointed 18 January 2024
Petra Coveney	
Benjamin D'Montigny	Appointed 15 January 2024
Peter Deadman	
David Jones	
Margaret McHugh	Appointed 15 January 2024
Joanna Torode	Appointed 29 August 2023
Charlotte Watts	Appointed 9 May 2023 & Resigned 12 June 2024
Samantha Hart	Appointed 5 June 2023 & Resigned 1 Nov 2023

Secretary	Robin Bines
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Charity number	290122
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Company number	01836964
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Registered & Principal office	Community Base 113 Queens Road Brighton BN1 3XG
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Accountants	Springtide Business Services Limited 26 Woodland Way Brighton BN1 8BA
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Bankers	The Co-operative Bank 164-165 Western Road Brighton East Sussex BN1 2BB
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Brighton Natural Health Foundation Ltd

Company No: 01836964

Trustees' Report incorporating Directors' report For the Period 1 April 2023 to 31 March 2024

OBJECTIVES AND ACTIVITIES

The Charity's objects are: the promotion and advance of education of the public in the fields of health care, nutrition and related subjects.

Brighton Natural Health Centre ("BNHC") was founded in 1981 (and subsequently registered as a charity in 1984) with a focus on promoting the benefits of all-round health for body, mind and planet. The Charity delivered low-cost, accessible health and wellbeing classes in our central Brighton studio for more than 40 years, as well as outreach classes, including for refugees, people with learning difficulties and women who had experienced domestic violence.

Over four decades later, we have taught over 100,000 classes to more than ten thousand students, giving us a firm foundation of practical experience in delivering mindful movement and witnessing its benefits.

When BNHC originally opened, it was the only such place in the city, but BNHC's pioneering work has helped spark a city-wide revolution where there are now many studios, businesses and organisations working in every corner of the natural health sector.

However, many of these organisations and studios cluster towards the more affluent parts of the city and away from areas of high deprivation where the need is greatest. Realising that there was now a significant gap, and with its initial goals successfully achieved, the trustees undertook a full review of its activities and future strategy.

As a result, the trustees decided to close its studio in early 2023 and changed its name to Brighton Natural Health Foundation ("BNHF"), relaunching in June of the same year, with our Towards a Healthy City event which was attended by nearly 100 stakeholders.

BNHF is still dedicated to delivering mindful movement – practices such as yoga, Pilates, tai-chi, qigong, meditation, breathwork and relaxation techniques – but focussing on making it accessible throughout the city, delivering inclusive, high-quality classes in areas of high need and health inequality. This core activity can be expanded in the future to cover other aspects of health, nutrition and wellbeing.

The trustees are still engaged in developing a longer-term strategic plan for the future but the initial stages of the strategic review have resulted in a number of new projects which are now in operation, in furtherance of our objects.

ACHIEVEMENTS AND PERFORMANCE

We are supporting communities to embrace mindful movement for a happier, healthier lifestyle, as well as providing a trusted source of expertise, advice, training and education in mindful movement and related practices.

Health inequalities in Brighton and Hove are stark and troubling. The conditions that pose the greatest burden in the city include heart, musculoskeletal and mental health problems. Mindful movement has been proven to benefit all of these.

Working closely with public and community health teams, we have identified the health needs of the city and targeted our classes where they will make the most difference.

BNHF activities to date since our relaunch in June 2023 include:

Courses in areas of high need, working closely with community partners, including:

- Whitehawk Over 50s group
- Hollingdean Community Centre
- South Asian Women's Group, Cedars Housing Association
- Downsman Wellbeing Centre Community Group
- Carers Centre for people caring for people with mental health difficulties
- Rise – for women experiencing domestic violence
- Together Co – monthly classes for people experiencing loneliness

Brighton Natural Health Foundation Ltd

Company No: 01836964

**Trustees' Report incorporating Directors' report For the Period 1 April 2023 to 31 March 2024
(continued)**

Core Classes: open to anyone in the city who meet the criteria:

- Online chair yoga for people with chronic fatigue
- Yoga for women who have experienced trauma

Online Classes: three recorded online courses by respected teachers covering qigong, somatic yoga and yoga for menopause.

Class Directory: a small but developing directory of trusted teachers throughout the city on our website who deliver low-cost, inclusive classes.

Training and Development for Teachers: we have created training and development opportunities for mindful movement teachers so they are well-equipped to work in community settings. We have:

- Delivered training sessions on: working with the LGBTQIA+ community, and with survivors of domestic violence, racial literacy and hypermobility.
- Created online recorded sessions on safeguarding and working in communities
- Provided a platform for practitioners to share their experiences and learn from each.
- Created a section of the website dedicated to teacher development

Partnerships with GP Surgeries: we have forged strong connections with GP surgeries in the East and Central Primary Care Network (which serves 9 surgeries) and the Goldstone Primary Care Network in the west of the city. This has resulted in:

- A partnership with Wellsbourne GP Surgery to deliver a mindful movement taster day and 12-week course in the autumn
- A free central venue to deliver a 12-week mindful movement class that the PCN will refer patients to (starting in September 2024)
- Low-cost training and practice rooms at St Peters GP Surgery
- A funded partnership with Woodingdean GP surgery to deliver a mindful movement course
- Information leaflets in waiting rooms in 9 GP surgeries around the city
- 2 taster days for Goldstone PCN for patients with chronic health problems
- A 12-week qigong course for people with chronic health problems for Goldstone PCN (starting September 2024)

Community Partnerships and Development

Partnerships have been key to the success in developing our programmes. We work closely with key community stakeholders to avoid parachuting in services that are not wanted or needed.

Our current partners include: the Trust for Developing Communities, The Carers Centre, Rise, Together Co, The Hangleton and Knoll Project, Healthy Lifestyles Team, the Sussex Inclusion Health Network, Active Ageing Alliance and Primary Care Networks.

FINANCIAL REVIEW

The closure of the Regent Street premises in 2023 also resulted in all the remaining staff leaving and all equipment being sold off. The lease had expired and the Charity was therefore able to move forward at the beginning of this financial period without a physical office, with low overheads and unencumbered by any significant liabilities.

The Charity started the year with unrestricted reserves of £10,839 and deferred restricted grant income of £6,613 carried over from the previous period for existing projects/courses. A total of £22,345 of new restricted grant income was also raised during the year.

Brighton Natural Health Foundation Ltd

Company No: 01836964

**Trustees' Report incorporating Directors' report For the Period 1 April 2023 to 31 March 2024
(continued)**

While several of the existing projects relating to the 2022-23 deferred grant income continued through the year, the projects relating to this new grant income were only started towards the end of the year with most of the funds carried forward into 2024-25.

A significant part of the year was spent on a strategic review, assessing priorities, project proposals, fundraising and preparing for the resulting projects. Fundraising and project consultants were engaged to help with this process.

In September 2023 the Charity received a generous unrestricted donation of £50,000 and further donations of £160 in October. This has provided a solid bedrock for our operations and it is intended to use the funds both for managing and developing the Charity and for individual projects.

General overheads have been kept low during the year with £673 spent on office and IT costs, £2,836 on website development and costs, £1,288 on marketing and £699 on insurance, accountancy and bank charges. A total of £13,286 was spent on project, administrative and fundraising consultants along with training and trustee recruitment costs.

Given the substantial unrestricted donation received during the year, we ended the financial period with a total of £43,441 of unrestricted reserves carried forward into 2024-25. These funds provide a solid base for the Charity to operate in the future.

It is the policy of the Charity that unrestricted reserve funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure. The board considers that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees are comfortable that the level of unrestricted reserves held at the end of the period was in accordance with this policy.

GRANT INCOME AND EXPENDITURE

Between December 2023 and March 2024, BNHF received three grants from Sport England, Awards for All and the Sussex Community Foundation totalling £22,345 for community-based projects to deliver inclusive, high-quality classes in areas of high need and health inequality, and associated resources.

As these three new projects had only recently started at the end of the financial year, most of this grant income was carried forward. Together with some of the remaining deferred grant income brought forward from 2022-23, we ended the year with a total of £24,935 deferred restricted grant income carried forward into 2024-25.

All the projects outlined under Achievements and Performance above are now in operation with funding from this deferred grant income. It is anticipated that all these projects will be completed and this grant income used up by the end of this 2024-25 year.

A total of £4,023 was spent on projects related to the grant income during the year including £2,851 on teacher fees, £344 on venue hire and catering costs, £317 on marketing and £512 on direct project administration.

We are currently researching and planning fundraising for future projects and expect to make a number of applications in Autumn 2024. Once we complete our strategic review, we propose to create a multi-year strategic and financial plan and expect to also be seeking core funding to enable us to develop the Charity further with a stable financial base for our operations.

Brighton Natural Health Foundation Ltd

Company No: 01836964

**Trustees' Report incorporating Directors' report For the Period 1 April 2023 to 31 March 2024
(continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brighton Natural Health Foundation Limited is a charitable company (limited by guarantee) governed by its Memorandum and Articles of Association. It is registered as a Charity with the Charity Commission.

During the year, seven new trustees were appointed to the board, one of whom resigned during the year. Since the year end, two trustees have resigned. The current board is comprised of eight trustees with the experience and enthusiasm to deliver the Charity's objects to the newly defined audience.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Recruitment and appointment of new council members

Once the Charity identifies the needs for a new Council member, the current members of the Council agree what skills, experience and knowledge are required, and create a job specification. The position is advertised and a short-list of candidates then interviewed by a delegated sub-group of Council members (and staff if appropriate), with the final selection being made by the members of the Council. The position is offered to the selected candidate subject to vetting and once accepted checks are made to ensure they are not disqualified from acting as a Council member and whether there are any conflicts of interest and this is confirmed in writing.

Where appropriate checks are also made with the Disclosure and Barring Services or other relevant organisations. Once confirmed, new Council members receive a letter setting out their duties and the Charity's expectations, which they sign and return, and an induction process is then arranged. Formal notifications are then made to the relevant authorities and the Charity's accountants and bankers.

Statement of the Trustees' responsibilities

The Trustees, who are also the directors of Brighton Natural Health Foundation Limited for the purpose of company law, are responsible for preparing the Directors 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 year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

This report was approved by the Board of Trustees on 12 July 2024 and signed on its behalf by

DocuSigned by:

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Robin Bines
Trustee

Brighton Natural Health Foundation Ltd
Independent Examiner's Report
For the Period 1 April 2023 to 31 March 2024

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 March 2024, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this period under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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).

Basis of independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.

Signed by:

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Springtide Business Services Ltd

26 Woodland Way

Brighton

East Sussex

BN1 8BA

Brighton Natural Health Foundation Ltd
Statement of Financial Activities
For the Period 1 April 2023 to 31 March 2024

		Unrestricted Funds	Unrestricted Funds
		Apr 2023 - Mar 2024	Jan 2022 - Mar 2023
		£	£
Income and endowments from:			
Donations and legacies	page 8	54,183	24,285
Charitable activities	page 8	26	161,005
Other	page 8	684	147
Total		<u>54,893</u>	<u>185,437</u>
Expenditure on:			
Charitable activities	page 8 - 9	<u>22,291</u>	<u>200,898</u>
Total		<u>22,291</u>	<u>200,898</u>
Net Income / (Expenditure)		<u>32,602</u>	<u>(15,461)</u>
Reconciliation of funds:			
Total funds brought forward		<u>10,839</u>	<u>26,300</u>
Total funds carried forward		<u>43,441</u>	<u>10,839</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Brighton Natural Health Foundation Ltd
Income and Expenditure Account
For the Period 1 April 2023 to 31 March 2024

	Unrestricted Funds	Unrestricted Funds
	Apr 2023 - Mar 2024	Jan 2022 - Mar 2023
	£	£
Income from donations and grants		
Donations and gifts	50,160	13,856
Grants	4,023	10,429
	<u>54,183</u>	<u>24,285</u>
Income from charitable activities		
Class Income	-	152,965
Room Hire Sales	-	7,980
Other events	26	60
	<u>26</u>	<u>161,005</u>
Other		
Bank Interest	541	147
Other Income	143	-
	<u>684</u>	<u>147</u>
Charitable activities costs		
Teacher fees	2,851	80,098
Other direct costs	661	2,303
Wages and salaries	(200)	51,609
Pension	-	663
Recruitment costs	183	-
Consultancy	11,393	588
Travel and subsistence expenses	-	35
Rent	-	22,835
Rates	-	2,858
Light and heat	-	4,541
Repairs and maintenance	-	1,288
Cleaning	-	6,556
Computer software, consumables and maintenance	257	4,578

Brighton Natural Health Foundation Ltd
Income and Expenditure Account (continued)
For the Period 1 April 2023 to 31 March 2024

	Unrestricted Funds	Unrestricted Funds
	Apr 2023 - Mar 2024	Jan 2022 - Mar 2023
	£	£
Insurance	40	1,618
Printing, postage and stationery	60	949
Advertising and marketing costs	1,228	8,404
Telecommunications and data costs	2	1,003
Website costs	2,836	524
Accountancy fees	500	933
Consultancy fees		110
Subscriptions	373	377
Bookkeeping fees	147	3,038
Bank charges	12	4,261
Other office costs	40	207
Fundraising costs	1,909	1,200
Profit/loss on disposal of intangible fixed assets	-	797
Profit/loss on disposal of tangible fixed assets	-	(475)
	<u>22,291</u>	<u>200,898</u>
Surplus / (Deficit) for the Financial Period	<u>32,602</u>	<u>(15,461)</u>

Brighton Natural Health Foundation Ltd
previous name The Brighton Centre for Natural Health Ltd

Balance Sheet
As At 31 March 2024

Company Number: 01836964

		2024	2023
	Notes	£	£
CURRENT ASSETS			
Debtors	5	732	1,633
Cash at bank and in hand		70,679	17,284
		71,411	18,917
Creditors: Amounts Falling Due Within One Year	6	(27970)	(8,078)
NET CURRENT ASSETS (LIABILITIES)		43,441	10,839
TOTAL ASSETS LESS CURRENT LIABILITIES		43,441	10,839
NET ASSETS		43,441	10,839
Income and Expenditure Account		43,441	10,839
UNRESTRICTED FUNDS		43,441	10,839

For the period ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 12 July 2024 and were signed on its behalf by:

DocuSigned by:

99FA760549DA4DC...
Robin Bines
Trustee

The notes on pages 11 to 14 form part of these financial statements.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements
For the Period 1 April 2023 to 31 March 2024

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (issued October 2019) 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 2019) - Charities SORP (FRS102) and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. At a General meeting the Trustees / Directors agreed by ordinary resolution to extend the accounting period to fifteen months due to the restructure of the charity, hence the comparative amounts in the financial statements (including the related notes) are not entirely comparable.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the Charitable company.

1.2 Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the board continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the board of trustees in furtherance of their charitable objectives.

1.4 Incoming Resources

Income is recognised when the Charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the Charitable company has been notified of the donation unless performance conditions require deferral of the amount.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Period 1 April 2023 to 31 March 2024

1.5 Financial Instruments

The Charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charitable company's balance sheet when the Charitable company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable company's contractual obligations expire or are discharged or cancelled.

2.0 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.1 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Period 1 April 2023 to 31 March 2024

3. Critical accounting estimates and judgements

In the application of the Charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Employees

Average number of employees, during the period was: 1 (2023: 1)

	31 March 2024	31 March 2023
	£	£
Employment costs		
Wages and Salaries	0	51,609
Other pension costs	0	663
	<u>0</u>	<u>52,272</u>

There were no employees who received benefits of more than £60,000 in the year.

5. Debtors

	31 March 2024	31 March 2023
	£	£
Due within one year		
Prepayments and accrued income	732	1,634
	<u>732</u>	<u>1,634</u>

6. Creditors

	31 March 2024	31 March 2023
	£	£
Due within one year		
Other creditors	607	607
Accruals and deferred income	27,362	7,469
	<u>27,970</u>	<u>8,076</u>

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Period 1 April 2023 to 31 March 2024

7. Retirement benefit Scheme

Defined contribution scheme
The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charitable company in an independently administered fund.
The charge to profit or loss in respect of defined contribution schemes was £0 (2023 £663)

8. Related Parties

There were no related party transactions in the year ending 31 December 2024.

9. Trustees’ expenses

Peter Deadman was reimbursed for expenses incurred on behalf of the charity to the sum of £18 for DBS check as a teacher. No monies were owed at 31 March 2024.

10. Accountant fees

	31 March 2024 £	31 March 2023 £
Charges incurred for independent review	500	933

Brighton Natural Health Foundation Limited

England & Wales - Charity number 290122

Accounts

Company Registered number (England and Wales): 01836964

Charity Registered number: 290122

Brighton Natural Health Foundation Ltd

Previous Name The Brighton Centre For Natural Health Ltd

**Director's Report and
Unaudited Financial Statements
For the Period 1 January 2022 to 31 March 2023**

Brighton Natural Health Foundation Ltd
Director's Report and Unaudited Financial Statements
For the Period 1 January 2022 to 31 March 2023

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Brighton Natural Health Foundation Ltd
Company Information
For the Period 1 January 2022 to 31 March 2023

Directors and trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees:

Robin Bines	
Georgina Collins	Resigned 8 December 2022
Petra Coveney	Appointed 9 March 2023
Peter Deadman	
David Jones	Appointed 6 March 2023
Dr Christine Macfie	Resigned 30 January 2023
Caroline Townsend-Coles	Resigned 6 March 2023
Gary Carter	Appointed 9 May 2023
Joanna Torode	Appointed 29 August 2023
Charlotte Watts	Appointed 9 May 2023

Secretary Robin Bines

Charity number 290122

Company number 01836964

Registered & Principal office Community Base
113 Queens Road
Brighton
BN1 3XG

Accountants Springtide Business Services Limited
26 Woodland Way
Brighton
BN1 8BA

Bankers The Co-operative Bank
164-165 Western Road
Brighton
East Sussex
BN1 2BB

Brighton Natural Health Foundation Ltd
Company No: 01836964

Trustees' Report incorporating Directors' report For the Period 1 January 2022 to 31 March 2023

Achievements and performance

Financial review

In the aftermath of the Covid pandemic, which meant running online-only classes for periods and significantly reduced numbers attending in-person, the charity found it increasingly difficult during 2022 to run classes without incurring losses, and other sources of funding had also dried up.

A number of initiatives were instituted to drive numbers and income but without much success. With our retained funds slowly diminishing, in autumn 2022 we launched a local appeal for funds to help keep the centre running and raised £9,500.

However, while this provided temporary financial relief and created a lot of supportive goodwill from the local community, it became increasingly clear that the long-term prospects for running classes and our own premises were not good. In addition, there was the prospect of increased rent costs under a new lease and higher staff, teacher and other running costs, driven by high levels of inflation.

The board of trustees noted that, after being the original pioneers of natural health classes in Brighton and developing a strong reputation over the past 42 years of operations, there were now a wide range of similar classes available in most parts of the city, provided by the private sector, other charities, GP surgeries and elsewhere.

The board considered that the charity has been highly successful in delivering its objects – the promotion and advancement of education of the public in the fields of healthcare, nutrition, and related subjects – and reaching many parts of the city's diverse population. But there remained a major challenge in reaching the more disadvantaged areas of the city.

The board also noted that we had received several new grants for specific outreach projects during the year and the prospects were significantly better for these kinds of externally funded classes focussing on the more disadvantaged parts of the population, run without the overhead of permanent staff and our own premises.

Given these financial prospects and the desire to refocus on a new target audience, in December 2022 the board finally took the difficult decision to close the Regent Street premises and cease running our day-to-day classes from 31 January 2023, and to concentrate on grant-funded outreach classes.

The closure of the Regent Street premises duly took place on that date, with the remaining staff leaving and all equipment being sold off. The lease had expired, and the charity was therefore able to move forward unencumbered by any significant liabilities.

The board agreed to extend its year-end date to 31 March, creating a one-off 15-month financial period and providing for a clean start for the next financial year with no fixed assets, no premises, and no staff, while retaining a reasonable level of unrestricted assets given its lack of any significant ongoing liabilities.

The overall result for this 15-month period was a deficit of £15,460 (2021 [12m only] - £14,601) and at 31 March 2021, the charity held unrestricted reserves of £10,842 (31 December 2021 - £26,300).

It is the policy of the charity that unrestricted reserve funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three- and six-month's expenditure. The board considers that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

With the now reduced activity and low overheads, the board is comfortable that the level of unrestricted reserves held at the end of the period was in accordance with this policy.

Brighton Natural Health Foundation Ltd

Company No: 01836964

**Trustees' Report incorporating Directors' report For the Period 1 January 2022 to 31 March 2023
(continued)**

Since the end of this financial period, there has been a lot of work to develop outreach projects focussing on the more disadvantaged parts of the city, resulting in grants totalling £17,300. The charity has also received a significant unrestricted donation of £50,000. This means that the level of unrestricted assets at the date of this report comfortably exceeds the levels required under this policy.

Given the very different operational situation for most of 2023, the income and expenditure numbers for 2023-24 will be much lower than in previous years but we believe the prospects for the charity for the current year and beyond are good, both financially and in terms of delivering on its objects.

Grant income and expenditure

The charity runs an outreach programme offering natural health classes to disadvantaged groups, and also ran low-cost community classes and a series of community talks.

During the period we received external grants totalling £17,042, enabling us to run several outreach projects, with £6,613 of these funds carried forward to complete the remaining projects in 2023-24.

Structure, governance, and management

Following the closure of the premises, three of the remaining trustees stepped down and two new trustees joined the board. This was followed after the period end by a further three new trustees joining the board with the experience and enthusiasm to deliver the charity's objects to the newly defined audience.

To better reflect the new direction, the board also decided to change the name of the charity to Brighton Natural Health Foundation Ltd (formerly The Brighton Natural Health Centre Ltd).

Brighton Natural Health Foundation Limited is a charitable company (limited by guarantee) governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Recruitment and appointment of new council members

Once the charity identifies the needs for a new Council member, the current members of the Council agree what skills, experience and knowledge are required, and create a job specification. The position is advertised and a short-list of candidates then interviewed by a delegated sub-group of Council members and staff, with the final selection being made by the members of the Council. The position is offered to the selected candidate subject to vetting and once accepted checks are made to ensure they are not disqualified from acting as a Council member and whether there are any conflicts of interest and this is confirmed in writing. Where appropriate checks are also made with the Disclosure and Barring Services or other relevant organisations. Once confirmed, new Council members receive a letter setting out their duties and the charity's expectations, which they sign and return, and an induction process is then arranged. Formal notifications are then made to the relevant authorities and the charity's accountants and bankers.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Brighton Natural Health Foundation Ltd

Company No: 01836964

**Trustees' Report incorporating Directors' Report For the Period 1 January 2022 to 31 March 2023
(continued)**

Related Parties

During the 15-month period to 31 March 2023 Peter Deadman received four payments, the total sum of £716 for teaching Chi Gung classes and workshops. No monies were owed at 31 March 2023.

Trustees' expenses

Robin Bines was reimbursed for expenses incurred on behalf of the charity to the sum of £284 for repairs to the premises and secure shredding. No monies were owed at 31 March 2023.

Statement of the Trustees' responsibilities

The Trustees, who are also the directors of Brighton Natural Health Foundation Limited for the purpose of company law, are responsible for preparing the Directors 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 year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

This report was approved by the Board of Trustees on 21 December 2023 and signed on its behalf by

Robin Bines

Robin Bines

Trustee

Brighton Natural Health Foundation Ltd
Independent Examiner's Report
For the Period 1 January 2022 to 31 March 2023

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 March 2023, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this period under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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).

Basis of independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.

Springtide Business Services Ltd

Springtide Business Services Ltd

26 Woodland Way
Brighton
East Sussex
BN1 8BA

Brighton Natural Health Foundation Ltd
Statement of Financial Activities
For the Period 1 January 2022 to 31 March 2023

		Unrestricted Funds	Unrestricted Funds
		Jan 2022 - Mar 2023	Jan 2021 - Dec 2021
		£	£
Income and endowments from:			
Donations and legacies	page 7	24,285	40,287
Charitable activities	page 7	161,005	115,912
Other	page 7	147	5
Total		<u>185,437</u>	<u>156,204</u>
Expenditure on:			
Charitable activities	page 7 - 8	<u>200,898</u>	<u>170,805</u>
Total		<u>200,898</u>	<u>170,805</u>
Net Expenditure		<u>(15,461)</u>	<u>(14,601)</u>
Reconciliation of funds:			
Total funds brought forward		<u>26,300</u>	<u>40,901</u>
Total funds carried forward		<u>10,839</u>	<u>26,300</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Brighton Natural Health Foundation Ltd
Income and Expenditure Account
For the Period 1 January 2022 to 31 March 2023

	Unrestricted Funds	Unrestricted Funds
	Jan 2022 - Mar 2023	Jan 2021 - Dec 2021
	£	£
Income from donations and grants		
Donations and gifts	13,856	685
Grants	10,429	4,786
Government Grants	-	34,816
	<u>24,285</u>	<u>40,287</u>
Income from charitable activities		
Class Income	152,965	97,970
Room Hire Sales	7,980	6,205
Other events	60	1,025
	<u>161,005</u>	<u>115,912</u>
Other		
Bank interest	<u>147</u>	<u>5</u>
Charitable activities costs		
Teacher fees	80,098	55,317
Other direct costs	2,303	908
Wages and salaries	51,609	54,101
Pension	663	773
Recruitment costs	-	1,533
Temporary staff	588	395
Travel and subsistence expenses	35	196
Rent	22,835	17,078
Rates	2,858	768
Light and heat	4,541	1,602
Repairs and maintenance	1,288	1,168
Cleaning	6,556	5,633
Computer software, consumables and maintenance	4,578	4,325

Brighton Natural Health Foundation Ltd
Income and Expenditure Account (continued)
For the Period 1 January 2022 to 31 March 2023

	Unrestricted Funds	Unrestricted Funds
	Jan 2022 - Mar 2023	Jan 2021 - Dec 2021
	£	£
Insurance	1,618	1,505
Printing, postage and stationery	949	380
Advertising and marketing costs	8,404	13,019
Telecommunications and data costs	1,003	923
Website costs	524	175
Accountancy fees	933	900
Legal fees	-	13
Consultancy fees	110	440
Subscriptions	377	209
Bookkeeping fees	3,038	3,210
Bank charges	4,261	3,733
Charitable donations	-	133
Other office costs	207	36
Sundry expenses	-	140
Fundraising costs	1,200	-
Depreciation	-	2,193
Profit/loss on disposal of intangible fixed assets	797	-
Profit/loss on disposal of tangible fixed assets	(475)	-
	<u>200,898</u>	<u>170,805</u>
Deficit for the Financial Period	<u>(15,461)</u>	<u>(14,601)</u>

Brighton Natural Health Foundation Ltd
previous name The Brighton Centre for Natural Health Ltd
Balance Sheet
As At 31 March 2023

Company Number: 01836964

		31 March 2023	31 December 2021
	Notes	£	£
FIXED ASSETS			
Intangible Assets	4	-	475
Tangible Assets	5	-	1,547
		<u>-</u>	<u>2,022</u>
CURRENT ASSETS			
Stocks	6	-	680
Debtors	7	1,633	3,052
Cash at bank and in hand		<u>17,284</u>	<u>38,224</u>
		<u>18,917</u>	<u>41,956</u>
Creditors: Amounts Falling Due Within One Year	8	(8,078)	(17,678)
NET CURRENT ASSETS (LIABILITIES)		<u>10,839</u>	<u>24,278</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,839</u>	<u>26,300</u>
NET ASSETS		<u>10,839</u>	<u>26,300</u>
Income and Expenditure Account		10,839	26,300
UNRESTRICTED FUNDS		<u>10,839</u>	<u>26,300</u>

For the period ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 18 December 2023 and were signed on its behalf by:

Robin Bines

Robin Bines
Trustee

The notes on pages 10 to 14 form part of these financial statements.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements
For the Period 1 January 2022 to 31 March 2023

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (issued October 2019) 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 2019) - Charities SORP (FRS102) and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. At a General meeting the Trustees / Directors agreed by ordinary resolution to extend the accounting period to fifteen months due to the restructure of the charity, hence the comparative amounts in the financial statements (including the related notes) are not entirely comparable.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the Charitable company.

1.2 Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the board continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the board of trustees in furtherance of their charitable objectives.

1.4 Incoming Resources

Income is recognised when the Charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the Charitable company has been notified of the donation unless performance conditions require deferral of the amount.

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	25% Straight Line
Fixtures & Fittings	25% Reducing Balance
Computer Equipment	33.3% Straight Line

1.6 Intangible Fixed Assets other than Goodwill

Intangible assets acquired are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	33.3% Straight line
---------	---------------------

1.7 Impairment of Fixed Assets

At each reporting end date, the Charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2022 to 31 March 2023

1.9 Financial Instruments

The Charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charitable company's balance sheet when the Charitable company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable company's contractual obligations expire or are discharged or cancelled.

2.0 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.1 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2022 to 31 March 2023

3 Critical accounting estimates and judgements

In the application of the Charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Employees

Average number of employees, during the period was: 1 (2021: 4)

	31 March 2023	31 December 2021
	£	£
Employment costs		
Wages and Salaries	51,609	54,101
Other pension costs	663	773
	<u>52,272</u>	<u>54,874</u>

There were no employees who received benefits of more than £60,000 in the year.

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

5. Intangible Assets

	Other £
Cost	
As at 1 January 2022	3,600
Disposals	<u>(3,600)</u>
As at 31 March 2023	<u>-</u>
Amortisation	
As at 1 January 2022	3,125
Disposals	<u>(3,125)</u>
As at 31 March 2023	<u>-</u>
Net Book Value	
As at 31 March 2023	<u>-</u>
As at 1 January 2022	<u>475</u>

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2022 to 31 March 2023

6. Tangible Assets

	Leasehold Improvements	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2022	2,317	35,296	23,215	60,828
Disposals	(2,317)	(35,296)	(23,215)	(60,828)
As at 31 March 2023	-	-	-	-
Depreciation				
As at 1 January 2022	1,738	34,594	22,949	59,281
Disposals	(1,738)	(34,594)	(22,949)	(59,281)
As at 31 March 2023	-	-	-	-
Net Book Value				
As at 31 March 2023	-	-	-	-
As at 1 January 2022	579	702	266	1,547

7. Stocks

	31 March 2023	31 December 2021
	£	£
Stock	-	680
	-	680

8. Debtors

	31 March 2023	31 December 2021
	£	£
Due within one year		
Trade Debtors	-	934
Prepayments and accrued income	1,634	2,118
	1,634	3,052

9. Creditors: Amounts Falling Due Within One Year

	31 March 2023	31 December 2021
	£	£
Other taxes and social security	-	57
Other creditors	607	2,289
Accruals and deferred income	7,469	15,332
	8,076	17,678

Brighton Natural Health Foundation Ltd
Notes to the Financial Statements (continued)
For the Period 1 January 2022 to 31 March 2023

10. Retirement benefit Scheme

Defined contribution scheme

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £663 (2021 - £773)

11. Related Parties

During the 15-month period to 31 March 2023 Peter Deadman received four payments, the total sum of £716 for teaching Chi Gung classes and workshops. No monies were owed at 31 March 2023. There were no related party transactions in the year ending 31 December 2022.

12. Trustees' expenses

Robin Bines was reimbursed for expenses incurred on behalf of the charity to the sum of £284 for repairs to the premises and secure shredding. No monies were owed at 31 March 2023.

13. Accountant fees

	31 March 2023 £	31 December £
Charges incurred for independent review	<u>933</u>	<u>900</u>

Brighton Natural Health Foundation Limited

England & Wales - Charity number 290122

Accounts

Charity registration number 290122

Company registration number 01836964 (England and Wales)

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of Council	Peter Deadman Robin Bines Caroline Townsend-Coles Georgina Collins Dr Christine Macfie
Secretary	Robin Bines
Charlty number	290122
Company number	01836964
Principal address	The Brighton Centre for Natural Health Limited 27 Regent Street Brighton East Sussex BN1 1UL
Registered office	The Brighton Centre for Natural Health Limited 27 Regent Street Brighton East Sussex BN1 1UL
Accountants	Friend-James Limited 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF
Bankers	Co-op Bank 164-165 Western Road Brighton East Sussex BN1 2BB

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

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THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 DECEMBER 2021*

The Members of Council present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, applicable law and the requirements of the Statement of Recommended Practice, "The Charities Act" issued in 2011.

Objectives and activities

The Charitable company's objects are the promotion and advance of education of the public in the field of health care, nutrition and related subjects and there has been no change in these during the year.

The Members of Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charitable company should undertake.

The Charitable company's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charitable company continues and that the appropriate training is arranged. It is the policy of the Charitable company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Financial review

The charity has had another very difficult year due to the Covid pandemic and the resulting disruption to the sector. The premises were closed for four and a half months at the beginning of the year due to Covid 19 restrictions, running only a smaller number of our classes online.

Since reopening in May 2021, numbers have been significantly lower than pre-pandemic, which we attribute particularly to the rise of a multitude of online classes, often free, and many people working from home, so not attending classes.

The staff and trustees have worked very hard to adapt to the changing situation, but overall, attendance and income has not increased significantly and by the year-end had only grown back to around 60% of pre-pandemic levels.

Overall class income was down 13.4% on 2020 and was only around half the level pre-pandemic, while teacher fees continued to represent roughly half of class income. Overheads were only down 6% representing the high level of fixed costs that the charity incurs.

However, we received a further £34.8k of government support during the year including direct Covid grants and furlough support (£34.5k - 2020), without which the charity would not have survived.

The overall result is a deficit of just £14,601 for the year, following a deficit of £5,547 in 2020.

The prospects for 2022 are difficult to assess due to the fallout from the Covid crisis, and now the potential impact of the cost-of-living crisis. We are still not seeing a significant increase in numbers but are attempting to trim costs where possible. The charity is still running at a deficit in most months but we are developing a strategy to create a sustainable financial situation, including a fundraising appeal.

As at 31st December 2021, the charity held reserves of £26,300 (£40,901 - 2020) and this will have reduced further by the date of this report. The charity is now undergoing a full review of its activities and expects to make changes to its operations to ensure a financially stable future while continuing to deliver on its objectives.

It is the policy of the charity that unrestricted reserve funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure. While at the year end it was at the low end of this range, and is lower now, our strategy will include the need to restore this level towards the upper part of the range over the next few years.

Members of Council consider that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Covid crisis has provided a clear example of this kind of event and demonstrated the charity's management of the situation. The trustees are currently meeting on a monthly basis to monitor the situation and consider that the current level of reserves, while below our normal target level, are sufficient to continue while we consider ways to raise additional funds.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Grant income and expenditure

The charity runs an outreach programme including its Brighton Wellbeing project offering natural health classes to disadvantaged groups, and low-cost community classes and a series of community talks. This programme has been reduced during Covid, but a number of free and donation-only classes were run to provide wellness classes to people during the lockdown period and since reopening.

No specific grants were received in the year but we have made applications for a number of outreach projects, and on the basis of responses to date, we expect to receive around £15k of grants from funding organisations in 2022 which will significantly extend the scope and reach of the overall outreach project in 2022/2023.

Recruitment and appointment of new council members

Once the charity identifies the need for a new Council member, the current members of the Council agree what skills, experience and knowledge are required, and create a job specification. The position is advertised and a short-list of candidates is then interviewed by a delegated sub-group of Council members and staff, with the final selection being made by the members of the Council. The position is offered to the selected candidate subject to vetting and, once accepted, checks are made to ensure they are not disqualified from acting as a Council member and whether there are any conflicts of interest, and this is confirmed in writing. Where appropriate, checks are also made with the Disclosure and Barring Service or other relevant organisations. Once confirmed, new Council members receive a letter setting out their duties and the charity's expectations, which they sign and return, and an induction process is then arranged. Formal notifications are then made to the relevant authorities and the charity's accountants and bankers.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is a company limited by guarantee.

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

Peter Deadman
Robin Bines
Caroline Townsend-Coles
Ivanka Harvey
Rowena Price
Helen Brewer
Georgina Collins
Dr Christine Macfie

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of the Council's responsibilities

The Members of Council, who are also the directors of The Brighton Centre for Natural Health Limited for the purpose of company law, are responsible for preparing the The Council's 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 Members of Council 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 year.

In preparing these financial statements, the Members of Council 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

The Members of Council are responsible for keeping adequate 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 Council's report was approved by the Board of Members Of Council.



Robin Bines

Member of Council

Dated:

01 September 2022

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations	3	35,501	40,452
Charitable activities		120,698	137,227
Investments	4	5	77
Total income		<u>156,204</u>	<u>177,756</u>
<u>Expenditure on:</u>			
Charitable activities	5	<u>170,805</u>	<u>182,215</u>
Net expenditure for the year/ Net movement in funds		(14,601)	(4,459)
Fund balances at 1 January 2021		<u>40,901</u>	<u>45,360</u>
Fund balances at 31 December 2021		<u><u>26,300</u></u>	<u><u>40,901</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Intangible assets	8		475		1,675
Tangible assets	9		1,547		2,540
			<u>2,022</u>		<u>4,215</u>
Current assets					
Stocks	10	680		832	
Debtors	11	3,052		9,155	
Cash at bank and in hand		38,224		48,552	
		<u>41,956</u>		<u>58,539</u>	
Creditors: amounts falling due within one year	12	<u>(8,070)</u>		<u>(11,085)</u>	
Net current assets			33,886		47,454
Total assets less current liabilities			35,908		51,669
Deferred income	14		<u>(9,608)</u>		<u>(10,768)</u>
Income funds					
Unrestricted funds			26,300		40,901
			<u>26,300</u>		<u>40,901</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The Members of Council acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Members Of Council on 08 August 2022



Robin Bines

Trustee

Company Registration No. 01836964

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2021

1 Critical accounting estimates and Judgements

In the application of the Charitable company's accounting policies, the Members of Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

The Brighton Centre for Natural Health Limited is a charitable company limited by guarantee.

2.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable company's Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charitable company is a Public Benefit Entity as defined by FRS 102.

The Charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

2.2 Going concern

At the time of approving the accounts, the Members of Council have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the council continues to adopt the going concern basis of accounting in preparing the accounts.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Members of Council in furtherance of their charitable objectives.

2.4 Incoming resources

Income is recognised when the Charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

2.5 Intangible fixed assets other than goodwill

Intangible assets acquired are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	Straight line over three years
----------	--------------------------------

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	Straight line over 3 years.
Leasehold improvements	Straight line over 4 years.
Fixtures, fittings & equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Impairment of fixed assets

At each reporting end date, the Charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

2.9 Cash and cash equivalents

Cash and cash equivalents 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 overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Accounting policies

(Continued)

2.10 Financial instruments

The Charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charitable company's balance sheet when the Charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt Instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable company's contractual obligations expire or are discharged or cancelled.

2.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	685	5,988
Government grants	34,816	34,464
	<u>35,501</u>	<u>40,452</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	<u>5</u>	<u>77</u>

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	Charitable Expenditure Direct Costs	Charitable Expenditure Overheads	Total 2021	Total 2020
	£	£	£	£
Staff costs	-	54,874	54,874	58,488
Depreciation and impairment	-	2,193	2,193	2,857
Direct costs	56,225	-	56,225	67,789
Insurance	-	1,505	1,505	1,407
Light & heat	-	1,602	1,602	1,431
Repairs & maintenance	-	1,168	1,168	5,278
Telephone, fax & internet	-	923	923	1,013
Travel & subsistence	-	196	196	88
Consultancy	-	440	440	1,470
Cleaning	-	5,633	5,633	4,584
Postage, printing, stationary & advertising	380	12,623	13,003	5,784
I.T. Costs	-	4,929	4,929	4,546
Sundry	-	2,292	2,292	1,616
Bank charges	-	3,733	3,733	4,029
Rent & rates	-	17,846	17,846	18,318
Bookkeeping	-	3,210	3,210	2,617
Accountancy	-	900	900	900
Charitable donations	-	133	133	-
	<u>56,605</u>	<u>114,200</u>	<u>170,805</u>	<u>182,215</u>
	<u>56,605</u>	<u>114,200</u>	<u>170,805</u>	<u>182,215</u>
Analysis by fund				
Unrestricted funds	<u>56,605</u>	<u>114,200</u>	<u>170,805</u>	
	<u>56,605</u>	<u>114,200</u>	<u>170,805</u>	
For the year ended 31 December 2020				
Unrestricted funds	<u>68,174</u>	<u>114,041</u>		<u>182,215</u>
	<u>68,174</u>	<u>114,041</u>		<u>182,215</u>

6 Members Of Council

None of the Members of Council (or any persons connected with them) received any remuneration during the year.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2021	2020
	£	£
Wages and salaries	54,101	57,546
Other pension costs	773	942
	<u>54,874</u>	<u>58,488</u>

There were no employees who received benefits of more than £60,000 in the year.

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

8 Intangible fixed assets

	Software £
Cost	
At 1 January 2021 and 31 December 2021	3,600
	<u>3,600</u>
Amortisation and impairment	
At 1 January 2021	1,925
Amortisation charged for the year	1,200
	<u>3,125</u>
At 31 December 2021	3,125
	<u>3,125</u>
Carrying amount	
At 31 December 2021	475
	<u>475</u>
At 31 December 2020	1,675
	<u>1,675</u>

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Tangible fixed assets

	Computer equipment	Leasehold improvements	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	23,215	-	35,296	58,511
Additions	-	2,317	-	2,317
At 31 December 2021	23,215	2,317	35,296	60,828
Depreciation and impairment				
At 1 January 2021	22,770	1,159	34,360	58,289
Depreciation charged in the year	179	579	234	992
At 31 December 2021	22,949	1,738	34,594	59,281
Carrying amount				
At 31 December 2021	266	579	702	1,547
At 31 December 2020	445	1,159	936	2,540

10 Stocks

	2021 £	2020 £
Raw materials and consumables	680	832

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	934	1,221
Other debtors	-	7,218
Prepayments and accrued income	2,118	716
	3,052	9,155

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	57	761
Trade creditors	2,289	1,399
Accruals and deferred income	5,724	8,925
	8,070	11,085

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Retirement benefit schemes

Defined contribution schemes

The Charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £773 (2020 - £942).

14 Deferred income

	2021 £	2020 £
Other deferred income	9,608	10,768

Deferred income is income received for classes in 2021 where the class is not taken until 2022.

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Brighton Natural Health Foundation Limited

England & Wales - Charity number 290122

Accounts

Charity Registration No. 290122

Company Registration No. 01836964 (England and Wales)

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of Council	Peter Deadman Robin Bines Caroline Townsend-Coles Ivanka Majic Harvey Rowena Price Helen Brewer Georgina Collins Dr Christine Macfie	(Appointed 24 June 2020) (Appointed 24 June 2020) (Appointed 24 June 2020)
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Secretary	Danielle Scott
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Charity number	290122
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Company number	01836964
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Principal address	The Brighton Centre for Natural Health Limited 27 Regent Street Brighton East Sussex BN1 1UL
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Registered office	The Brighton Centre for Natural Health Limited 27 Regent Street Brighton East Sussex BN1 1UL
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Accountants	Friend-James Limited 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF
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Bankers	Co-op Bank 164-165 Western Road Brighton East Sussex BN1 2BB
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THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

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THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Members of Council present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, applicable law and the requirements of the Statement of Recommended Practice, "The Charities Act" issued in 2011.

Objectives and activities

The Charitable company's objects are the promotion and advance of education of the public in the field of health care, nutrition and related subjects and there has been no change in these during the year.

The Members of Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charitable company should undertake.

The Charitable company's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charitable company continues and that the appropriate training is arranged. It is the policy of the Charitable company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance Financial review

The charity has had a very difficult year due to the Covid pandemic. The premises have been closed for several long periods since the first lockdown in March and classes have moved online via Zoom, with teachers and staff working from home. When the premises have been allowed to be open, some hybrid live/Zoom classes have taken place but with restricted numbers due to social distancing requirements.

The staff and trustees have worked very hard to set up the new systems quickly and to respond to the changing requirements, and many students have embraced the different types of classes too. But overall, the numbers of classes have roughly halved, attendance has been generally reduced, and initially classes were run on a pay-what-you-can basis to help out during the pandemic. Class fees were returned to normal levels later in the year.

All this has meant that class income since the first closure in March has been on average below half the normal level, resulting in a 39.4% decrease in class income for the year. Teacher fees reduced by 34.4%, class expenses by 28.1% and overheads by 3.6%, largely as a result of reduced staff costs.

However, the government provided Covid grants, business rates relief and furloughed staff refunds of a total of £37k in the year. In addition, an online fundraising drive raised nearly £6k, so in total we received nearly £43k of one-off income in 2020, without which the charity would not have survived.

The overall result is a deficit of just £4,459 for the year, following a surplus of £2,285 in 2019.

The prospects for 2021 are difficult to assess due to the Covid crisis. The premises are closed until mid-May at the earliest, the resulting online classes are still half the number pre-Covid, and income from these classes continues to be at less than half the previous levels. There are now some prospects that life will return to something more normal in the summer but it is unknown as to how students will react to returning to live classes and in what numbers.

Teacher fees are now stable again, we have made one redundancy, the remaining staff are furloughed for around 50% of their time, and we have reduced other costs where possible. As a result, monthly deficit is now reduced to £1-1.5k, a significant decrease from 2020.

However, we have received a further £9.2k of government Covid grants in January and are expecting another £12k in April as a result of the budget. 100% rate relief is still available until the summer and furlough is continuing until September.

As at 31 December 2020, the charity held reserves of £40,901 but, as result of this substantial government help, it is expected that by mid-year 2021 our reserves will have increased to around £50k, providing a more solid base for the future. The charity is now undergoing a full review of its activities and expects to make changes to its operations to ensure a financially stable future while continuing to deliver on its objectives.

It is the policy of the charity that these unrestricted reserve funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six month's expenditure.

Members of Council consider that reserves at this level would ensure that, in the event of a significant drop in funding, they would be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Covid crisis has provided a clear example of this kind of event and demonstrated the charity's management of the situation. We consider the current level of reserves would meet the test of three to six month's expenditure.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Grant income and expenditure

The charity runs an outreach programme including its Brighton Wellbeing project offering natural health classes to disadvantaged groups, and low-cost community classes and a series of community talks. This programme has been severely restricted since March due to Covid, but a number of free and donation-only classes were run to provide wellness classes to people during lockdowns.

No specific grants were received in the year but income from all sources for the outreach programme, including donations, fees and amounts carried forward from 2019 was £5,316, and expenditure on the provision of these activities including teacher fees and other expenses was £1,140, leaving a balance of £4,176 carried forward into 2021 to continue the programme.

During the Covid crisis the charity is still providing a reduced level of activity in its outreach activities, but it is hoped to increase this level during the remainder of 2021.

Recruitment and appointment of new council members

Once the charity identifies the need for a new Council member, the current members of the Council agree what skills, experience and knowledge are required, and create a job specification. The position is advertised and a short-list of candidates is then interviewed by a delegated sub-group of Council members and staff, with the final selection being made by the members of the Council. The position is offered to the selected candidate subject to vetting and, once accepted, checks are made to ensure they are not disqualified from acting as a Council member and whether there are any conflicts of interest, and this is confirmed in writing. Where appropriate, checks are also made with the Disclosure and Barring Service or other relevant organisations. Once confirmed, new Council members receive a letter setting out their duties and the charity's expectations, which they sign and return, and an induction process is then arranged. Formal notifications are then made to the relevant authorities and the charity's accountants and bankers.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charitable company is a company limited by guarantee.

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

Peter Deadman
Robin Bines
Caroline Townsend-Coles
Ivanka Majic Harvey
Rowena Price
Helen Brewer
Georgina Collins
Dr Christine Macfie

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

THE COUNCIL'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of the Council's responsibilities

The Members of Council, who are also the directors of The Brighton Centre for Natural Health Limited for the purpose of company law, are responsible for preparing the The Council's 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 Members of Council 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 year.

In preparing these financial statements, the Members of Council 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

The Members of Council are responsible for keeping adequate 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 Council's report was approved by the Board of Members Of Council.

.....
Robin Bines
Member of Council
Dated:

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations	3	40,452	-
Charitable activities		137,227	225,922
Investments	4	77	54
Total income		177,756	225,976
<u>Expenditure on:</u>			
Charitable activities	5	182,215	223,691
Net (expenditure)/income for the year/ Net movement in funds		(4,459)	2,285
Fund balances at 1 January 2020		45,360	43,075
Fund balances at 31 December 2020		40,901	45,360

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Intangible assets	8		1,675		1,450
Tangible assets	9		2,540		3,798
			<u>4,215</u>		<u>5,248</u>
Current assets					
Stocks	10	832		595	
Debtors	11	9,155		4,518	
Cash at bank and in hand		48,552		52,187	
		<u>58,539</u>		<u>57,300</u>	
Creditors: amounts falling due within one year	12	(11,085)		(4,976)	
Net current assets			<u>47,454</u>		<u>52,324</u>
Total assets less current liabilities			<u>51,669</u>		<u>57,572</u>
Deferred income	13		(10,768)		(12,212)
Income funds					
Unrestricted funds			<u>40,901</u>		<u>45,360</u>
			<u>40,901</u>		<u>45,360</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The Members of Council acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Members Of Council on

.....
 Robin Bines
 Trustee
 Company Registration No. 01836964

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Brighton Centre for Natural Health Limited is a charitable company limited by guarantee.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable company's Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charitable company is a Public Benefit Entity as defined by FRS 102.

The Charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the accounts, the Members of Council have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the council continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Members of Council in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the Charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	Straight line over three years
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1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	Straight line over 3 years.
Leasehold improvements	Straight line over 4 years.
Fixtures, fittings & equipment	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents 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 overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charitable company's balance sheet when the Charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charitable company's accounting policies, the Members of Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations

	Unrestricted funds	Total
	2020 £	2019 £
Donations and gifts	5,988	-
Government grants	34,464	-
	<u>40,452</u>	<u>-</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Interest receivable	<u>77</u>	<u>54</u>

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Charitable activities

	Charitable Expenditure Direct Costs	Charitable Expenditure Overheads	Total 2020	Total 2019
	£	£	£	£
Staff costs	-	58,488	58,488	63,145
Depreciation and impairment	-	2,857	2,857	2,486
Direct costs	67,789	-	67,789	108,269
Insurance	-	1,407	1,407	1,818
Light & heat	-	1,431	1,431	1,554
Repairs & maintenance	-	5,278	5,278	1,336
Telephone, fax & internet	-	1,013	1,013	1,011
Travel & subsistence	-	88	88	956
Consultancy	-	1,470	1,470	1,436
Cleaning	-	4,584	4,584	3,098
Postage, printing, stationary & advertising	385	5,399	5,784	8,221
I.T. Costs	-	4,546	4,546	3,646
Sundry	-	1,616	1,616	871
Bank charges	-	4,029	4,029	1,836
Rent & rates	-	18,318	18,318	21,046
Bookkeeping	-	2,617	2,617	2,022
Accountancy	-	900	900	930
Charitable donations	-	-	-	10
	68,174	114,041	182,215	223,691
	68,174	114,041	182,215	223,691
Analysis by fund				
Unrestricted funds	68,174	114,041	182,215	
	68,174	114,041	182,215	
For the year ended 31 December 2019				
Unrestricted funds	111,728	111,963		223,691
	111,728	111,963		223,691

6 Members Of Council

None of the Members of Council (or any persons connected with them) received any remuneration during the year.

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Employees

The average monthly number employees during the year was:

	2020 Number	2019 Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2020	2019
	£	£
Wages and salaries	57,546	61,959
Other pension costs	942	1,186
	<u>58,488</u>	<u>63,145</u>

There were no employees who received benefits of more than £60,000 in the year.

8 Intangible fixed assets

	Software £
Cost	
At 1 January 2020	2,175
Additions - separately acquired	1,425
	<u>3,600</u>
At 31 December 2020	
Amortisation and impairment	
At 1 January 2020	725
Amortisation charged for the year	1,200
	<u>1,925</u>
At 31 December 2020	
Carrying amount	
At 31 December 2020	1,675
	<u>1,675</u>
At 31 December 2019	1,450
	<u>1,450</u>

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Tangible fixed assets

	Computer equipment	Leasehold improvements	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 January 2020	22,816	-	35,296	58,112
Additions	399	2,317	-	2,716
	<u>23,215</u>	<u>2,317</u>	<u>35,296</u>	<u>60,828</u>
At 31 December 2020	23,215	2,317	35,296	60,828
Depreciation and impairment				
At 1 January 2020	22,004	579	34,048	56,631
Depreciation charged in the year	766	579	312	1,657
	<u>22,770</u>	<u>1,158</u>	<u>34,360</u>	<u>58,288</u>
At 31 December 2020	22,770	1,158	34,360	58,288
Carrying amount				
At 31 December 2020	445	1,159	936	2,540
	<u>445</u>	<u>1,159</u>	<u>936</u>	<u>2,540</u>
At 31 December 2019	812	1,738	1,248	3,798
	<u>812</u>	<u>1,738</u>	<u>1,248</u>	<u>3,798</u>

10 Stocks

	2020 £	2019 £
Raw materials and consumables	832	595
	<u>832</u>	<u>595</u>

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	1,221	2,647
Other debtors	7,218	-
Prepayments and accrued income	716	1,871
	<u>9,155</u>	<u>4,518</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	761	1,318
Trade creditors	1,399	1,642
Accruals and deferred income	8,925	2,016
	<u>11,085</u>	<u>4,976</u>

THE BRIGHTON CENTRE FOR NATURAL HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Deferred income

	2020 £	2019 £
Other deferred income	10,768	12,212

Deferred Income is income received for classes in 2020 where the class is not taken until 2021.

14 Retirement benefit schemes

Defined contribution schemes

The Charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £942 (2019 - £1,186).

15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).