

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

| Contents | Page |
|--|-------------|
| Company Information | 1 |
| Trustees’ Report incorporating Directors' Report | 2 - 5 |
| Independent Review Report | 6 |
| Statement of Financial Activities (including Income and Expenditure Account) | 7 - 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 - 14 |

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 |
|------------------|-------------|

| | |
|-----------------------|--------|
| 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 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 it's 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:

99FA760549DA4DC...

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:

13D3A0A57B84421...

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 | <u>500</u> | <u>933</u> |