

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

Contents	Page
Company Information	1
Trustees’ Report incorporating Directors' Report	2 - 8
Independent Review Report	9
Statement of Financial Activities (including Income and Expenditure Account)	10 - 11
Balance Sheet	12
Notes to the Financial Statements	13 - 16

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	500	500

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.