

THE CENTRE FOR BETTER HEALTH LTD

England & Wales · Charity number 292944

Details

Other names	PSYCHIATRIC REHABILITATION SERVICES LTD, THE PSYCHIATRIC REHABILITATION ASSOCIATION (ENFIELD)
Status	Registered
Legal form	Charitable company
Company number	01949363
Registered	1985-12-05
Register	View on the Charity Commission register

Contact

Address	The Darnley Centre 1a Darnley Road London E9 6QH
Phone	02089853570
Website	www.centreforbetterhealth.org.uk

Activities

Objects: The charity's objects are specifically restricted to the relief of those living in London, particularly in East London, who are in need by reason of mental ill health in each case only for the public benefit by: 1. supporting the wellbeing and recovery from mental ill health; and 2. providing services that support individuals who are suffering or have suffered from mental ill health to achieve personal growth, improved wellbeing, quality of life and employment progression where relevant.

Activities: The Centre For Better Health is a mental health charity that supports recovery and promotes wellbeing.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- **Area of benefit:** HACKNEY, TOWER HAMLETS, HARINGEY & ISLINGTON BUT WITHOUT RESTRICTION ELSEWHERE IF NEEDED
- Hackney
- Haringey
- Islington
- Newham
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£649,112	£648,826	£39,356	21
2024-03-31	£744,015	£740,948	£39,070	24
2023-03-31	£738,472	£737,758	£36,003	29
2022-03-31	£671,671	£671,668	£35,289	27
2021-03-31	£675,088	£674,346	£35,286	29

Trustees

Name	Role	Appointed
ADE AFILAKA		2023-06-05
Daisy Elizabeth Mannifield		2023-01-01
Francis Whitbread		2024-05-15
Linis Dolby		2020-07-20
RAB McNEILL		2016-01-03

THE CENTRE FOR BETTER HEALTH LTD

England & Wales - Charity number 292944

Accounts

THE CENTRE FOR BETTER HEALTH LIMITED

FINANCIAL STATEMENTS

31 MARCH 2025

Company Registration Number 01949363

Registered Charity Number 292944

EDMUND CARR LLP

Chartered Accountants & Registered Auditors

146 New London Road

Chelmsford

Essex

CM2 0AW

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2025

CONTENTS

Charity information	1
The directors' report	2
Independent auditors' report to the members	7
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2025

CHARITY INFORMATION

Directors
R B McNeill
L Dolby, RN, RMN, Dip HE Mental Health
D E Mannifield
A Afilaka BABCP (accred)
F V Whitbread (appointed 15 May 2024)

Auditors
Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

Bankers
National Westminster Bank plc
PO Box 8030
20 Amhurst Road
London
E8 1JJ

Company Number 01949363

Charity Number 292944

Registered Office
1A Darnley Road
Hackney
London
E9 6QH

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their report and accounts for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

DIRECTORS AND TRUSTEES

The directors of the company as listed on page 1 are its trustees for the purpose of charity law.

The Board has the power to appoint additional directors, as it considers fit.

Any board member may propose the appointment of a new trustee. If the board agrees the prospective trustee is invited for informal discussions with nominated board members and, if appropriate, to attend one or more board meetings. All new trustees are given a copy of the Charity Commission publication CC3 – "The Essential Trustee: What You Need To Know" and confirm that they have read, understood and accept the responsibilities involved. Existing trustees are kept up to date by referring to charity commission updates and relevant publications.

All trustees give their time voluntarily; no trustee received any benefits. Details of reimbursed expenses are disclosed in note 18.

ORGANISATION, OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Centre for Better Health supports wellbeing and recovery from mental ill health. Through our services, we support individuals to achieve personal growth, improved wellbeing and quality of life, and employment progression where relevant. Our vision is for individuals to lead satisfying and hopeful lives in a society without any stigma around mental ill health.

The charity is administered by a board of Trustees who meet quarterly and administer the charity. A director of operations is appointed by the trustees to manage the day to day running of the charity.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

REVIEW OF DEVELOPMENTS

As of the year-end, the organisation employs 12 full time staff and 10 part time staff.

The delivery of services also relies on the valuable contribution in time and commitment from volunteers. Over the course of the last year this has amounted to approximately 5,901 hours.

COUNSELLING / PSYCHOTHERAPY SERVICE

The Counselling Service is delivered at the Darnley Road Centre. It is a low cost service which makes it accessible for people who might not otherwise have access to talking therapies. The offering can be for up to one year, with individuals self-referring to the service. Clients are also signposted to the service by a variety of statutory bodies including social workers, local primary and secondary care.

A look back at the past year

366 people accessed weekly counselling

87% reported an improvement in quality of life (of these, 76% made 'reliable' change)

98% were satisfied or very satisfied with the service

98% would recommend the service to others

BETTER HEALTH HUB

Our Hub offers a range of low-cost creative, movement and therapeutic groups and courses to support self-care and promote wellbeing.

A look back at the past year

We delivered an exciting programme of activities including painting, collage, printmaking, weaving, embroidery, pop-up books, writing for wellbeing, herbal craft, flower arranging, ceramics, personal development and yoga.

Our groups and courses included:

18 arts, crafts and creative courses, including painting, collage, printmaking, weaving, embroidery, pop-up books, writing for wellbeing, herbal craft and flower arranging

16 pottery courses, including introductory and intermediate courses on hand building and throwing, Japanese techniques, sculptural ceramics, vessels, and tea sets

3 personal development groups

4 yoga courses, including trauma-informed yoga, gentle yoga and yoga for women

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

41 groups and courses delivered

442 enrolments – 83% places funded by the City and Hackney Wellbeing Network

94% were satisfied or very satisfied with the service

97% would recommend the course or group they did to others

PATHWAYS TO BETTER HEALTH

Pathways was a pilot outreach and support service, which offered individualized, flexible support for 18-25-year-olds living in City and Hackney who were struggling with their wellbeing. Whilst it was not a counselling service, we offered a safe, supportive space to talk about how young adults were feeling and provided practical support to help. Pathways launched as a pilot project in September 2022 and ran until December 2024. During this time, we supported 60 young adults with matters ranging from GP registration and referrals to specialist services, to job-hunting support and applying for personal health budgets.

SOCIAL ENTERPRISE

We run 12-week training placements in our social enterprise bike shop to help build employment skills and provide routes into work. Our placements are for adults who are out of work, or in jobs that they do not enjoy, and are struggling with their mental health.

A look back at the past year

16 referrals received

9 trainees completed placements in the bike shop

67% reported an improvement in quality of life (of these, 100% made 'reliable' change)

All said they would recommend the placement to others

2 of our trainees went on to do a City and Guilds Level 2 bike mechanic qualification.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

RESERVES POLICY AND RISK MANAGEMENT

The company carries out a variety of long-term projects. The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

The free reserves at 31st March 2025 amount to £39,536. The trustees consider that to enable its existing projects to continue for the coming year reserves of £250,000 will be needed and it will require donations to meet the balance. Since the balance sheet date donations have been sought and obtained to cover the current shortfall which will enable the charity to continue with the projects on hand.

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also established other operational and business risks that CBH faces and confirm they have established systems to mitigate the significant risks.

FINANCIAL POSITION

The Financial Statements and Notes which follow this report have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The SOFA shows a surplus for the year of £286.

The year-end financial position, reflected by the balance sheet, is considered satisfactory. At 31st March 2025, the company had total net assets of £39,356, of which £36,113 represented undesignated unrestricted funds, and £3,243 represented restricted funds. Free reserves, excluding the net book value of fixed assets, is £33,374.

Budgeting will continue on a prudent basis to ensure that The Centre for Better Health maintains a strong financial position to meet the challenges that lie in the years ahead.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of The Centre for Better Health Ltd for the purposes 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

AUDITORS

Edmund Carr LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

BY ORDER OF THE BOARD

.....
R B McNEILL
Director

..... 2025

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of The Centre for Better Health Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considered the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation
- Enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

EDMUND CARR LLP
Statutory Auditor

146 New London Road
Chelmsford
Essex
CM2 0AW

..... 2025

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Grants and donations	2	358,172	43,200	401,372	513,460
Income from Investments: Deposit interest received		91	-	91	137
Income from Charitable activities					
Other income from charitable activities	3	247,649	-	247,649	230,418
Total Income		<u>605,912</u>	<u>43,200</u>	<u>649,112</u>	<u>744,015</u>
Expenditure on:					
Charitable activities	4	608,869	39,957	648,826	740,948
Total Expenditure	7	<u>608,869</u>	<u>39,957</u>	<u>648,826</u>	<u>740,948</u>
Net Income		(2,957)	3,243	286	3,067
Transfer between funds		-	-	-	-
Net Movement in Funds		(2,957)	3,243	286	3,067
Total funds brought forward at 1 April 2024		<u>39,070</u>	-	<u>39,070</u>	<u>36,003</u>
Total funds carried forward at 31 March 2025		<u><u>36,113</u></u>	<u><u>3,243</u></u>	<u><u>39,356</u></u>	<u><u>39,070</u></u>

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

All the activities of the charitable company are from continuing operations.

THE CENTRE FOR BETTER HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11		2,739		3,629
CURRENT ASSETS					
Debtors	12	74,920		118,464	
Cash at bank and in hand		<u>2,541</u>		<u>4,043</u>	
		<u>77,461</u>		<u>122,507</u>	
CREDITORS : Amounts falling due within one year					
Other creditors	13	<u>40,844</u>		<u>87,066</u>	
NET CURRENT ASSETS			<u>36,617</u>		<u>35,441</u>
NET ASSETS			<u>39,356</u>		<u>£39,070</u>
CAPITAL AND RESERVES					
Unrestricted funds	15		36,113		39,070
Restricted funds			<u>3,243</u>		
TOTAL FUNDS			<u>39,356</u>		<u>£39,070</u>

For the year ending 31 March 2025 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it has opted for an audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on 2025.

R B McNEILL

Company Registration Number: 01949363

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds for the financial year		286	3,067
<i>Adjustments for:</i>			
Depreciation of tangible assets	11	1,412	1,448
Dividends and interest received		(91)	(137)
<i>Changes in:</i>			
Trade and other debtors	12	43,544	(40,209)
Trade and other creditors	13	(46,222)	39,343
Cash generated from operations		(1,071)	3,512
Net cash (used in)/from operating activities		<u>(1,071)</u>	<u>3,512</u>
Cash flows from investing activities			
Dividends and interest received		91	137
Fixed assets purchases		(522)	(2,049)
		<u>(431)</u>	<u>(1,912)</u>
Net increase/(decrease) in cash and cash equivalents		(1,502)	1,600
Cash and cash equivalents at beginning of year		4,043	2,443
Cash and cash equivalents at end of year		<u>2,541</u>	<u>4,043</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1) Accounting policies

- a) The financial statements have been prepared under the historical cost convention, and in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

The Centre for Better Health Limited meets the definition of a public benefit entity under FRS 102.

The Centre for Better Health Limited is a private charitable company limited by guarantee incorporated in England and Wales.

b) Depreciation

The cost of fixed assets is written off over their estimated useful lives at the following annual rates:

Equipment	20% straight line
Motor Vehicles	20% straight line

c) Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable. Interest receivable is included when received by the charity. Legacies are accounted for when receivables as long as they are capable of financial measurement. Counselling fees and community hub income are recognised when the session or activity take place.

d) Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis including irrecoverable VAT.

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

e) **Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.
- Designated funds – these are funds that are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

f) **Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

g) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated reliably.

h) **Pension costs**

The charitable company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

i) **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) **Government grants**

Government grants are recognised at the fair value of the assets received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

2) Grants and donations

	Darnley Road £	Better Health Hub £	Total 2025 £	Total 2024 £
Donations	3,172	-	3,172	51,527
Trusts and foundations	355,000	43,200	398,200	461,933
	<u>358,172</u>	<u>43,200</u>	<u>401,372</u>	<u>513,460</u>

£358,172 of grant and donation income in the current year was unrestricted (2024: £478,527) and restricted was £43,200 (2024: £34,933).

3) Other Income From Charitable Activities

	Darnley Road £	Total 2025 £	Total 2024 £
Counselling income	144,728	144,728	127,821
Wellbeing Network Funding	91,210	91,210	83,814
Better Health Hub	4,011	4,011	5,283
Personalised Budget	7,700	7,700	13,500
	<u>247,649</u>	<u>247,649</u>	<u>230,418</u>

All income from charitable activities in the current and prior years was unrestricted.

4) Expenditure on Charitable Activities

	Governance costs (note 6) £	Activities undertaken directly £	Support costs (note 5) £	Total 2025 £	Total 2024 £
Charitable activities	-	426,687	208,639	635,326	724,160
Governance costs	13,500	-	-	13,500	16,788
	<u>13,500</u>	<u>426,687</u>	<u>208,639</u>	<u>648,826</u>	<u>740,948</u>

£608,870 of charitable expenditure in the current year was unrestricted (2024: £706,015) and restricted was £39,957 (2024: £34,933).

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

5) Support Costs

	Total 2025	Total 2024
	£	£
Staff costs	100,473	119,527
Premises other	9,587	8,537
Other office costs	54,707	52,745
Cleaning and maintenance	31,713	24,939
Depreciation and profit on disposal	1,412	1,448
Bank charges	1,142	1,155
Legal and professional	9,605	46,500
	<u>208,639</u>	<u>254,851</u>

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

6) Governance Costs

	Total 2025	Total 2024
	£	£
Audit fees	6,300	6,300
Accountancy and other fees	7,200	10,488
	<u>13,500</u>	<u>16,788</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

7) Total Expenditure	Staff Costs £ (note 8)	Depreciation £	Other Costs £ (note 9)	Total 2025 £	Total 2024 £
Direct and support costs	496,059	1,412	137,855	635,326	724,160
Governance costs	-	-	13,500	13,500	16,788
	<u>496,059</u>	<u>1,412</u>	<u>151,355</u>	<u>648,826</u>	<u>740,948</u>

8) Staff Costs	2025 £	2024 £
Wages and salaries	455,459	497,644
Employers national insurance	32,967	37,721
Employers defined contribution pension	7,633	9,113
Redundancy costs	-	16,161
	<u>496,059</u>	<u>560,639</u>

One employee received remuneration between £60,000 and £70,000. No trustees received any remuneration.

The key management personnel of the charity comprise the trustees, the Director of Operations and the services managers. The total employee benefits of the key management personnel were £127,899 (2024: £169,985).

The average number of employees by head count, analysed by function, was:

Services	6	9
Management and administration of the charity	15	15
	<u>21</u>	<u>24</u>

9) Other costs	2025	2024
Premises other	14,483	12,200
Other office costs	97,717	134,267
Cleaning and Maintenance	31,713	24,939
Audit Fees	6,300	6,300
Bank charges	1,142	1,155
	<u>151,355</u>	<u>178,861</u>

10) Net Income	2025	2024
This is stated after charging:		
Auditors' remuneration	6,600	6,300
Accounts preparation	2,380	2,268
	<u>2,380</u>	<u>2,268</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

11) Tangible Fixed Assets	Furniture and Equipment	Total
	£	£
Cost		
At 1 April 2024	12,868	12,868
Additions	522	522
Disposals	-	-
At 31 March 2025	13,390	13,390
Depreciation		
At 1 April 2024	9,239	9,239
Charge for year	1,412	1,412
On disposals	-	-
At 31 March 2025	10,651	10,651
Net book values		
At 31 March 2025	2,739	2,739
At 31 March 2024	3,629	3,629
12) Debtors	2025	2024
	£	£
Related undertakings	66,961	105,181
Prepayments	7,959	13,283
	74,920	118,464
13) Creditors: Amounts falling due within one year	2025	2024
	£	£
Accounts payable	7,128	7,858
Accruals	18,331	66,139
Other taxes and social security	8,702	6,386
Sundry creditors	6,683	6,683
	40,844	87,066
14) Called up share capital		
The company is limited by guarantee and does not have share capital. The subscribers to the company's Memorandum and Articles of Association have undertaken to pay £1 each in the event of the liquidation of the company.		

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

15) Restricted funds

Current year:	Balance 1 April 2024 £	Movement in Resources		Balance 31 March 2025 £
		Incoming £	Outgoing £	
a) NHS England - Pathways to Better Health	-	43,200	39,957	3,243
	-	43,200	39,957	3,243

Prior year:	Balance 1 April 2023 £	Movement in Resources		Balance 31 March 2024 £
		Incoming £	Outgoing £	
a) NHS England - Pathways to Better Health	-	34,933	34,933	-
	-	34,933	34,933	-

a) For an outreach and personalised support service for 18-25-year-olds living in City and Hackney and trainee programme.

16) Analysis of Net Assets Between Funds

Current year:	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	2,739	33,374	36,113
Restricted funds	-	3,243	3,243
	2,739	36,617	39,356

Prior year:	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	3,629	35,441	39,070
	3,629	35,441	39,070

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

17) Volunteers Expenses

During the year, volunteers delivered a total of 5,901 hours to our counselling service and our social enterprise

18) Trustees Expenses

No trustees were reimbursed any expenses in the current or prior year.

No trustees or connected persons received any remuneration either directly or indirectly.

19) Taxation

The company is a registered charity and is entitled to those reliefs from taxation which are available to charities.

20) Related Party Transactions

There is no ultimate controlling party.

The majority of the directors of the company are also the trustees of the Psychiatric Rehabilitation Association and directors of Better Health Products Limited.

During the year a grant of £239,000 (2024: £305,000) was received from The Psychiatric Rehabilitation Association and £116,000 (2024: £122,000) was received from Better Health Products Limited.

The amounts due from related undertakings as detailed in notes 9 are as follows:-

	2025	2024
	£	£
Psychiatric Rehabilitation Association	61,413	104,909
Better Health Products Limited	5,548	272
	<u>66,961</u>	<u>105,181</u>

THE CENTRE FOR BETTER HEALTH LTD

England & Wales - Charity number 292944

Accounts

THE CENTRE FOR BETTER HEALTH LIMITED

FINANCIAL STATEMENTS

31 MARCH 2024

Company Registration Number 01949363

Registered Charity Number 292944

EDMUND CARR LLP

Chartered Accountants & Registered Auditors

146 New London Road

Chelmsford

Essex

CM2 0AW

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2024

CONTENTS

Charity information	1
The directors' report	2
Independent auditors' report to the members	7
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2024

CHARITY INFORMATION

Directors

R B McNeill
L Dolby, RN, RMN, Dip HE Mental Health
D E Mannifield
A Afilaka BABCP (accred) (appointed 5 June 2023)
F V Whitbread (appointed 15 May 2024)

Auditors

Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

Bankers

National Westminster Bank plc
PO Box 8030
20 Amhurst Road
London
E8 1JJ

Company Number 01949363

Charity Number 292944

Registered Office

1A Darnley Road
Hackney
London
E9 6QH

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The directors present their report and accounts for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

DIRECTORS AND TRUSTEES

The directors of the company as listed on page 1 are its trustees for the purpose of charity law.

The Board has the power to appoint additional directors, as it considers fit.

Any board member may propose the appointment of a new trustee. If the board agrees the prospective trustee is invited for informal discussions with nominated board members and, if appropriate, to attend one or more board meetings. All new trustees are given a copy of the Charity Commission publication CC3 – "The Essential Trustee: What You Need To Know" and confirm that they have read, understood and accept the responsibilities involved. Existing trustees are kept up to date by referring to charity commission updates and relevant publications.

All trustees give their time voluntarily; no trustee received any benefits. Details of reimbursed expenses are disclosed in note 15.

ORGANISATION, OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Centre for Better Health supports wellbeing and recovery from mental ill health. Through our services, we support individuals to achieve personal growth, improved wellbeing and quality of life, and employment progression where relevant. Our vision is for individuals to lead satisfying and hopeful lives in a society without any stigma around mental ill health.

The charity is administered by a board of Trustees who meet quarterly and administer the charity. A director of operations is appointed by the trustees to manage the day to day running of the charity.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

REVIEW OF DEVELOPMENTS

As of the year-end, the organisation employs 12 full time staff and 10 part time staff.

The delivery of services also relies on the valuable contribution in time and commitment from volunteers. Over the course of the last year this has amounted to approximately 5,977 hours.

COUNSELLING / PSYCHOTHERAPY SERVICE

The Counselling Service is delivered at the Darnley Road Centre. It is a low cost service which makes it accessible for people who might not otherwise have access to talking therapies. The offering can be for up to one year, with individuals self-referring to the service. Clients are also signposted to the service by a variety of statutory bodies including social workers, local primary and secondary care.

Our counselling service supported **408** clients last year. Most clients are local to Hackney and East London. Feedback suggests that the service is well thought of, with word of mouth from individuals who have used it, being the main source of referrals.

BETTER HEALTH HUB

A look back at the past year

- **39** groups and courses delivered
- **383** enrolments – 77% places funded by the City and Hackney Wellbeing Network

Our groups and courses included:

- **11 arts and crafts courses**, including drawing, painting, making your own pop-up book, weaving, photography, herbal craft and writing for wellbeing
- **16 pottery courses**, including introductory and intermediate courses on hand building and throwing, Japanese techniques, autumn vases, spring vessels, and ‘making memories’ using lithoprint on clay
- **3 mindfulness and therapeutic support groups**, including bereavement and grief and personal development
- **4 ‘open access’ workshops**, including ceramics, writing for wellbeing and herbal craft

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

PATHWAYS TO BETTER HEALTH

In September 2022, we launched a new outreach and support service, which offers individualised, flexible support for 18-25-year-olds living in City and Hackney who are struggling with their wellbeing. Whilst not a counselling or therapy service, Pathways offers a supportive space to talk about how young adults are feeling and provides practical support to help.

A look back at the past year

- **22** young adults supported
- **88** 1:1 support sessions delivered

SOCIAL ENTERPRISE

The purpose of the social enterprise is to encourage the development of work-related skills in people affected by mental ill health and to stimulate them to go on to open employment. We run a bike shop and a light industrial unit.

A look back at the past year

- **18** referrals received
- **14** trainees started placements in the bike shop and **1** in our light industrial unit; 10 (67%) completed their placements.
- **11** placements were funded by Personal Health Budgets and **4** by the Centre for Better Health (one trainee completed two consecutive placements in our light industrial unit)

INVESTMENT POLICY

The directors have power under the trust deed to invest in such assets as they see fit.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

RESERVES POLICY AND RISK MANAGEMENT

The company carries out a variety of long-term projects. The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

The free reserves at 31st March 2024 amount to £39,070. The trustees consider that to enable its existing projects to continue for the coming year reserves of £250,000 will be needed and it will require donations to meet the balance. Since the balance sheet date donations have been sought and obtained to cover the current shortfall which will enable the charity to continue with the projects on hand.

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also established other operational and business risks that CBH faces and confirm they have established systems to mitigate the significant risks.

FINANCIAL POSITION

The Financial Statements and Notes which follow this report have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The SOFA shows a surplus for the year of £3,067.

The year-end financial position, reflected by the balance sheet, is considered satisfactory. At 31st March 2024, the company had total net assets of £39,070, all of which represented undesignated unrestricted funds.

Budgeting will continue on a prudent basis to ensure that The Centre for Better Health maintains a strong financial position to meet the challenges that lie in the years ahead.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of The Centre for Better Health Ltd for the purposes 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

AUDITORS

Edmund Carr LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

BY ORDER OF THE BOARD

R B McNeill

.....
R B McNEILL
Director

...25 September.. 2024

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of The Centre for Better Health Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations for the company, including the Companies Act 2006, tax legislation and data protection, anti-bribery, employment, environmental and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considered the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation
- Enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edmund Carr LLP

EDMUND CARR LLP
Statutory Auditor

146 New London Road
Chelmsford
Essex
CM2 0AW

.....26 September..... 2024

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Grants and donations	2	478,527	34,933	513,460	535,868
Income from Investments: Deposit interest received		137	-	137	22
Income from Charitable activities					
Other income from charitable activities	3	230,418	-	230,418	202,582
Total Income		<u>709,082</u>	<u>34,933</u>	<u>744,015</u>	<u>738,472</u>
Expenditure on:					
Charitable activities	4	706,015	34,933	740,948	737,758
Total Expenditure	7	<u>706,015</u>	<u>34,933</u>	<u>740,948</u>	<u>737,758</u>
Net Income		3,067	-	3,067	714
Transfer between funds		-	-	-	-
Net Movement in Funds		3,067	-	3,067	714
Total funds brought forward at 1 April 2023		<u>36,003</u>	-	<u>36,003</u>	<u>35,289</u>
Total funds carried forward at 31 March 2024		<u><u>39,070</u></u>	<u><u>-</u></u>	<u><u>39,070</u></u>	<u><u>36,003</u></u>

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

All the activities of the charitable company are from continuing operations.

THE CENTRE FOR BETTER HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible Assets	8		3,629		3,028
CURRENT ASSETS					
Debtors	9	118,464		78,255	
Cash at bank and in hand		<u>4,043</u>		<u>2,443</u>	
		<u>122,507</u>		<u>80,698</u>	
CREDITORS : Amounts falling due within one year					
Other creditors	10	<u>87,066</u>		<u>47,723</u>	
NET CURRENT ASSETS			<u>35,441</u>		<u>32,975</u>
NET ASSETS			<u>£39,070</u>		<u>£36,003</u>
CAPITAL AND RESERVES					
Unrestricted funds	12		39,070		36,003
TOTAL FUNDS			<u>£39,070</u>		<u>£36,003</u>

For the year ending 31 March 2024 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it has opted for an audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on ...25 September... 2024.

R B McNeill

R B McNEILL

Company Registration Number: 01949363

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net movement in funds for the financial year		3,067	714
<i>Adjustments for:</i>			
Depreciation of tangible assets	8	1,448	1,168
Dividends and interest received		(137)	(22)
<i>Changes in:</i>			
Trade and other debtors	9	(40,209)	(4,706)
Trade and other creditors	10	39,343	5,281
Cash generated from operations		<u>3,512</u>	<u>2,435</u>
Net cash (used in)/from operating activities		<u><u>3,512</u></u>	<u><u>2,435</u></u>
Cash flows from investing activities			
Dividends and interest received		137	22
Fixed assets purchases		(2,049)	(1,889)
		<u>(1,912)</u>	<u>(1,867)</u>
Net increase/(decrease) in cash and cash equivalents		1,600	568
Cash and cash equivalents at beginning of year		2,443	1,875
Cash and cash equivalents at end of year		<u><u>4,043</u></u>	<u><u>2,443</u></u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1) Accounting policies

- a) The financial statements have been prepared under the historical cost convention, and in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

The Centre for Better Health Limited meets the definition of a public benefit entity under FRS 102.

The Centre for Better Health Limited is a private charitable company limited by guarantee incorporated in England and Wales.

b) Depreciation

The cost of fixed assets is written off over their estimated useful lives at the following annual rates:

Equipment	20% straight line
Motor Vehicles	20% straight line

c) Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable. Interest receivable is included when received by the charity. Legacies are accounted for when receivables as long as they are capable of financial measurement. Counselling fees and community hub income are recognised when the session or activity take place.

d) Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis including irrecoverable VAT.

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

e) **Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.
- Designated funds – these are funds that are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

f) **Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

g) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated reliably.

h) **Pension costs**

The charitable company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

i) **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) **Government grants**

Government grants are recognised at the fair value of the assets received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

2) Grants and donations

	Darnley Road £	Better Health Hub £	Total 2024 £	Total 2023 £
Donations	51,527	-	51,527	3,202
Trusts and foundations	427,000	34,933	461,933	532,666
	<u>478,527</u>	<u>34,933</u>	<u>513,460</u>	<u>535,868</u>

£478,527 of grant and donation income in the current year was unrestricted (2023: £509,202) and restricted was £34,933 (2023: £26,666).

3) Other Income From Charitable Activities

	Darnley Road £	Total 2024 £	Total 2023 £
Counselling income	127,821	127,821	123,150
Wellbeing Network Funding	83,814	83,814	68,987
Better Health Hub	5,283	5,283	3,695
Personalised Budget	13,500	13,500	6,750
	<u>230,418</u>	<u>230,418</u>	<u>202,582</u>

All income from charitable activities in the current and prior years was unrestricted.

4) Expenditure on Charitable Activities

	Governance costs (note 6) £	Activities undertaken directly £	Support costs (note 5) £	Total 2024 £	Total 2023 £
Charitable activities	-	469,309	254,851	724,160	723,592
Governance costs	16,788	-	-	16,788	14,166
	<u>16,788</u>	<u>469,309</u>	<u>254,851</u>	<u>740,948</u>	<u>737,758</u>

All expenditure on charitable activities in the current and prior years was unrestricted.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

5) Support Costs

	Total 2024	Total 2023
	£	£
Staff costs	119,527	266,675
Premises other	8,537	10,439
Other office costs	52,745	46,350
Cleaning and maintenance	24,939	12,201
Depreciation and profit on disposal	1,448	1,168
Bank charges	1,155	1,449
	<u>254,851</u>	<u>338,282</u>

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

6) Governance Costs

	Total 2024	Total 2023
	£	£
Audit fees	6,300	6,000
Accountancy and other fees	10,488	8,166
	<u>16,788</u>	<u>14,166</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

7) Total Expenditure	Staff Costs £	Depreciation £	Other Costs £	Total 2024 £	Total 2023 £
Direct and support costs	560,639	1,448	162,073	724,160	723,592
Governance costs	-	-	16,788	16,788	14,166
	<u>560,639</u>	<u>1,448</u>	<u>178,861</u>	<u>740,948</u>	<u>737,758</u>
				2024 £	2023 £
Staff Costs:					
Wages and salaries				497,644	571,607
Employers national insurance				37,721	43,467
Employers defined contribution pension				9,113	10,143
Redundancy costs				16,161	-
				<u>560,639</u>	<u>625,217</u>
Other costs:					
Premises other				12,200	14,327
Other office costs				134,267	77,396
Cleaning and Maintenance				24,939	12,201
Audit Fees				6,300	6,000
Bank charges				1,155	1,449
				<u>178,861</u>	<u>111,373</u>
<p>One employee received remuneration between £60,000 and £70,000. No trustees received any remuneration.</p> <p>The key management personnel of the charity comprise the trustees, the Director of Operations and the services managers. The total employee benefits of the key management personnel were £169,985 (2023: £192,398).</p> <p>The average number of employees by head count, analysed by function, was:</p>					
Services				9	17
Management and administration of the charity				15	12
				<u>24</u>	<u>29</u>
Net Income					
This is stated after charging:					
Auditors' remuneration				6,300	6,000
Accounts preparation				<u>2,268</u>	<u>1,944</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

8) Tangible Fixed Assets	Furniture and Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2023	10,819	8,609	19,428
Additions	2,049	-	2,049
Disposals	-	(8,609)	(8,609)
At 31 March 2024	12,868	-	12,868
Depreciation			
At 1 April 2023	7,791	8,609	16,400
Charge for year	1,448	-	1,448
On disposals	-	(8,609)	(8,609)
At 31 March 2024	9,239	-	9,239
Net book values			
At 31 March 2024	3,629	-	3,629
At 31 March 2023	3,028	-	3,028
9) Debtors		2024	2023
		£	£
Related undertakings		105,181	58,039
Prepayments		13,283	10,949
Sundry debtors		-	9,267
		118,464	78,255
10) Creditors: Amounts falling due within one year		2024	2023
		£	£
Accounts payable		7,858	4,280
Accruals		66,139	21,553
Other taxes and social security		6,386	15,207
Sundry creditors		6,683	6,683
		87,066	47,723
11) Called up share capital			

The company is limited by guarantee and does not have share capital. The subscribers to the company's Memorandum and Articles of Association have undertaken to pay £1 each in the event of the liquidation of the company.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

12) Restricted funds

Current year:	Balance 1 April 2023 £	Movement in Resources Incoming £	Outgoing £	Balance 31 March 2024 £
a) NHS England - Pathways to Better Health	-	34,933	34,933	-
	<u>-</u>	<u>34,933</u>	<u>34,933</u>	<u>-</u>

Prior year:	Balance 1 April 2022 £	Movement in Resources Incoming £	Outgoing £	Balance 31 March 2023 £
a) NHS England - Pathways to Better Health	-	26,666	26,666	-
	<u>-</u>	<u>26,666</u>	<u>26,666</u>	<u>-</u>

a) For an outreach and personalised support service for 18-25-year-olds living in City and Hackney.

13) Analysis of Net Assets Between Funds

Current year:	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	3,629	35,441	39,070
	<u>3,629</u>	<u>35,441</u>	<u>39,070</u>

Prior year:	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	3,028	32,975	36,003
	<u>3,028</u>	<u>32,975</u>	<u>36,003</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

14) Volunteers Expenses

During the year, volunteers delivered a total of 5,977 hours to our counselling service and our social enterprise

15) Trustees Expenses

No trustees were reimbursed any expenses in the current or prior year.

No trustees or connected persons received any remuneration either directly or indirectly.

16) Taxation

The company is a registered charity and is entitled to those reliefs from taxation which are available to charities.

17) Related Party Transactions

There is no ultimate controlling party.

The majority of the directors of the company are also the trustees of the Psychiatric Rehabilitation Association and directors of Better Health Products Limited.

During the year a grant of £305,000 (2023: £354,000) was received from The Psychiatric Rehabilitation Association and £122,000 (2023: £152,000) was received from Better Health Products Limited.

The amounts due from related undertakings as detailed in notes 9 are as follows:-

	2024	2023
	£	£
Psychiatric Rehabilitation Association	104,909	47,392
Better Health Products Limited	272	10,647
	<u>105,181</u>	<u>58,039</u>

THE CENTRE FOR BETTER HEALTH LTD

England & Wales - Charity number 292944

Accounts

THE CENTRE FOR BETTER HEALTH LIMITED

FINANCIAL STATEMENTS

31 MARCH 2023

Company Registration Number 01949363

Registered Charity Number 292944

EDMUND CARR LLP

Chartered Accountants & Registered Auditors
146 New London Road
Chelmsford
Essex
CM2 0AW

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2023

CONTENTS

Charity information	1
The directors' report	2
Independent auditors' report to the members	7
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2023

CHARITY INFORMATION

Directors

R B McNeill	
S J Rushton, LLB	(until 6 February 2023)
L Dolby, RN, RMN, Dip HE Mental Health	
D E Mannifield	(appointed 1 January 2023)
A Afilaka BABCP (accred)	(appointed 5 June 2023)

Auditors

Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

Bankers

National Westminster Bank plc
PO Box 8030
20 Amhurst Road
London
E8 1JJ

Company Number 01949363

Charity Number 292944

Registered Office

1A Darnley Road
Hackney
London
E9 6QH

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their report and accounts for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

DIRECTORS AND TRUSTEES

The directors of the company as listed on page 1 are its trustees for the purpose of charity law.

The Board has the power to appoint additional directors, as it considers fit.

Any board member may propose the appointment of a new trustee. If the board agrees the prospective trustee is invited for informal discussions with nominated board members and, if appropriate, to attend one or more board meetings. All new trustees are given a copy of the Charity Commission publication CC3 – "The Essential Trustee: What You Need To Know" and confirm that they have read, understood and accept the responsibilities involved. Existing trustees are kept up to date by referring to charity commission updates and relevant publications.

All trustees give their time voluntarily; no trustee received any benefits. Details of reimbursed expenses are disclosed in note 15.

ORGANISATION, OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Centre for Better Health supports wellbeing and recovery from mental ill health. Through our services, we support individuals to achieve personal growth, improved wellbeing and quality of life, and employment progression where relevant. Our vision is for individuals to lead satisfying and hopeful lives in a society without any stigma around mental ill health.

The charity is administered by a board of Trustees who meet quarterly and administer the charity. A director of operations is appointed by the trustees to manage the day to day running of the charity.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

REVIEW OF DEVELOPMENTS

The organisation employs 8 full time staff and 19 part time staff.

The delivery of services also relies on the valuable contribution in time and commitment from volunteers. Over the course of the last year this has amounted to approximately 6,644 hours.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

COUNSELLING PSYCHOTHERAPY SERVICE

The Counselling Service is delivered at the Darnley Road Centre. It is an integrative and affordable service which makes it accessible for people who might not otherwise have access to talking therapies. The offering is for up to one year, with individuals self-referring to the service. Clients are also signposted to the service by a variety of statutory bodies including social workers, local primary and secondary care.

For the majority of the past year the service has been online but returned to face to face in January 22.

A look back at the past year

Our counselling service supported 373 clients last year with weekly counselling. While most clients are local to Hackney, our service continues to attract individuals London-wide and is sought after both for being low-cost and relatively long-term.

- **373** people accessed weekly counselling
- **88%** reported an improvement in quality of life.
- **91%** were satisfied or very satisfied with the service
- **100%** would recommend the service to others

BETTER HEALTH HUB

A look back at the past year

- **40** groups and courses delivered
- **377** enrolments – 80% places funded by the City and Hackney Wellbeing Network
- **64%** reported an improvement in quality of life (38% made ‘reliable improvement’)
- **98%** were satisfied or very satisfied with the service
- **100%** would recommend the course or group they did to others

Our groups and courses included:

- **16 arts and crafts courses**, including drawing, painting, collage, visual diaries, patchworking, photography and writing for wellbeing
 - **13 pottery courses**, including introductory and intermediate courses on hand building, throwing, tile decoration, decorative plant pots and mid-Winter decorations
 - **2 movement courses** - T'ai Chi
 - **9 mindfulness and therapeutic support groups**, including loss and grief, LGBTQI+ relationships and dating, managing depression and anxiety, mindfulness, breathworks, create your own future and personal development
-

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

PATHWAYS TO BETTER HEALTH

In September 2022, we launched a new outreach and support service, which offers individualised, flexible support for 18-25-year-olds living in City and Hackney who are struggling with their wellbeing. Whilst not a counselling or therapy service, Pathways offers a supportive space to talk about how young adults are feeling and provides practical support to help.

A look back at the past year

- **27** young adults supported
- **114** 1:1 support sessions delivered
- **88** signposts and referrals to other services made; **53%** led to the young adult accessing the service or opportunity
- **28** outreach activities and **3** mental health awareness events delivered in community spaces to promote the service

SOCIAL ENTERPRISE

The purpose of the social enterprise is to encourage the development of work-related skills in people affected by mental ill health and to stimulate them to go on to open employment. Depending on ability and interests, individuals train in particular job roles. These trainee placements run within three commercial businesses: an artisan bakery, a commercial bike shop and a light industrial manufacturing unit. Unfortunately, in June 2023 we have taken the difficult decision to close the bakery due to unsustainable costs. It has been a remarkable journey for this innovative mental health project. It shone brightly and changed the lives of many individuals in its time, as evidenced by an external evaluation, reviews and wonderful feedback. We send our best wishes to all those who have been involved. The bike shop and the light industrial unit continue as normal.

A look back at the past year

- **26** referrals received
- **6** trainees started placements in the bakery, **9** in the bike shop and **1** in our light industrial unit; **13 (81%)** completed their placements.
- **67%** reported an improvement in quality of life
- **86%** were satisfied or very satisfied with the service
- **86%** would recommend the placement to others
- **6** placements were funded by Personal Health Budgets, **1** by Southwark Council SEN team and **9** by the Centre for Better Health

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

INVESTMENT POLICY

The directors have power under the trust deed to invest in such assets as they see fit.

RESERVES POLICY AND RISK MANAGEMENT

The company carries out a variety of long-term projects. The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

The free reserves at 31st March 2023 amount to £36,003. The trustees consider that to enable its existing projects to continue for the coming year reserves of £250,000 will be needed and it will require donations to meet the balance. Since the balance sheet date donations have been sought and obtained to cover the current shortfall which will enable the charity to continue with the projects on hand.

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also established other operational and business risks that CBH faces and confirm they have established systems to mitigate the significant risks.

FINANCIAL POSITION

The Financial Statements and Notes which follow this report have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The SOFA shows a surplus for the year of £714.

The year-end financial position, reflected by the balance sheet, is considered satisfactory. At 31st March 2023, the company had total net assets of £36,003, all of which represented undesignated unrestricted funds.

Budgeting will continue on a prudent basis to ensure that The Centre for Better Health maintains a strong financial position to meet the challenges, which lie in the years ahead.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of The Centre for Better Health Ltd for the purposes 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

AUDITORS

Edmund Carr LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

BY ORDER OF THE BOARD

R B McNeill

.....
R B McNEILL
Director

.....24 September... 2023

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of The Centre for Better Health Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations for the company, including the Companies Act 2006, tax legislation and data protection, anti-bribery, employment, environmental and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considered the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation
- Enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Crace FCA

EDMUND CARR LLP
Statutory Auditor

146 New London Road
Chelmsford
Essex
CM2 0AW

.....25 September..... 2023

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Grants and donations	2	509,202	26,666	535,868	505,871
Income from Investments: Deposit interest received		22	-	22	1
Income from Charitable activities					
Other income from charitable activities	3	202,582	-	202,582	165,799
Total Income		<u>711,806</u>	<u>26,666</u>	<u>738,472</u>	<u>671,671</u>
Expenditure on:					
Charitable activities	4	711,092	26,666	737,758	671,668
Total Expenditure	7	<u>711,092</u>	<u>26,666</u>	<u>737,758</u>	<u>671,668</u>
Net Income		714	-	714	3
Transfer between funds		-	-	-	-
Net Movement in Funds		714	-	714	3
Total funds brought forward at 1 April 2022		<u>35,289</u>	<u>-</u>	<u>35,289</u>	<u>35,286</u>
Total funds carried forward at 31 March 2023		<u>36,003</u>	<u>-</u>	<u>36,003</u>	<u>35,289</u>

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

All the activities of the charitable company are from continuing operations.

THE CENTRE FOR BETTER HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	8		3,028		2,304
CURRENT ASSETS					
Debtors	9	78,255		73,549	
Cash at bank and in hand		<u>2,443</u>		<u>1,875</u>	
		<u>80,698</u>		<u>75,424</u>	
CREDITORS : Amounts falling due within one year					
Other creditors	10	<u>47,723</u>		<u>42,439</u>	
NET CURRENT ASSETS			<u>32,975</u>		<u>32,985</u>
NET ASSETS			<u>£36,003</u>		<u>£35,289</u>
CAPITAL AND RESERVES					
Unrestricted funds	12		36,003		35,289
TOTAL FUNDS			<u>£36,003</u>		<u>£35,289</u>

For the year ending 31 March 2023 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on24 September.. 2023.

R B McNeill

R B McNEILL

Company Registration Number: 01949363

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net movement in funds for the financial year		714	3
<i>Adjustments for:</i>			
Depreciation of tangible assets	8	1,168	864
Dividends and interest received		(22)	(1)
<i>Changes in:</i>			
Trade and other debtors	9	(4,706)	10,517
Trade and other creditors	10	5,281	(37,446)
Cash generated from operations		<u>2,435</u>	<u>(26,063)</u>
Net cash (used in)/from operating activities		<u><u>2,435</u></u>	<u><u>(26,063)</u></u>
Cash flows from investing activities			
Dividends and interest received		22	1
Fixed assets purchases		(1,889)	-
		<u>(1,867)</u>	<u>1</u>
Net increase/(decrease) in cash and cash equivalents		568	(26,062)
Cash and cash equivalents at beginning of year		1,875	27,937
Cash and cash equivalents at end of year		<u><u>2,443</u></u>	<u><u>1,875</u></u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1) Accounting policies

- a) The financial statements have been prepared under the historical cost convention, and in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

The Centre for Better Health Limited meets the definition of a public benefit entity under FRS 102.

The Centre for Better Health Limited is a private charitable company limited by guarantee incorporated in England and Wales.

b) Depreciation

The cost of fixed assets is written off over their estimated useful lives at the following annual rates:

Equipment	20% straight line
Motor Vehicles	20% straight line

c) Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable. Interest receivable is included when received by the charity. Legacies are accounted for when receivables as long as they are capable of financial measurement. Counselling fees and community hub income are recognised when the session or activity take place.

d) Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis including irrecoverable VAT.

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

e) **Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.
- Designated funds – these are funds that are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

f) **Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

g) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated reliably.

h) **Pension costs**

The charitable company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

i) **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) **Government grants**

Government grants are recognised at the fair value of the assets received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

2) Grants and donations

	Darnley Road £	Better Health Hub £	Total 2023 £	Total 2022 £
Donations	3,202	-	3,202	5,564
Trusts and foundations	506,000	26,666	532,666	495,000
Government grant income	-	-	-	5,307
	<u>509,202</u>	<u>26,666</u>	<u>535,868</u>	<u>505,871</u>

£509,202 of grant and donation income in the current year was unrestricted (2022: £485,871) and restricted was £26,666 (2022: £20,000).

3) Other Income From Charitable Activities

	Darnley Road £	Total 2023 £	Total 2022 £
Counselling income	123,150	123,150	95,070
Better Health Hub	72,682	72,682	70,729
Personalised Budget	6,750	6,750	-
	<u>202,582</u>	<u>202,582</u>	<u>165,799</u>

All income from charitable activities in the current and prior years was unrestricted.

4) Expenditure on Charitable Activities

	Governance costs (note 6) £	Activities undertaken directly £	Support costs (note 5) £	Total 2023 £	Total 2022 £
Charitable activities	-	385,310	338,282	723,592	657,256
Governance costs	14,166	-	-	14,166	14,412
	<u>14,166</u>	<u>385,310</u>	<u>338,282</u>	<u>737,758</u>	<u>671,668</u>

All expenditure on charitable activities in the current and prior years was unrestricted.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

5) Support Costs

	Total 2023	Total 2022
	£	£
Staff costs	266,675	219,053
Premises other	10,439	5,717
Other office costs	46,350	44,088
Cleaning and maintenance	12,201	9,382
Depreciation and profit on disposal	1,168	864
Bank charges	1,449	2,710
Legal and professional	-	900
	<u>338,282</u>	<u>282,714</u>

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

6) Governance Costs

	Total 2023	Total 2022
	£	£
Audit fees	6,000	5,952
Accountancy and other fees	8,166	8,460
	<u>14,166</u>	<u>14,412</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

7) Total Expenditure	Staff Costs £	Depreciation £	Other Costs £	Total 2023 £	Total 2022 £
Direct and support costs	625,217	1,168	97,207	723,592	657,256
Governance costs	-	-	14,166	14,166	14,412
	<u>625,217</u>	<u>1,168</u>	<u>111,373</u>	<u>737,758</u>	<u>671,668</u>
				2023 £	2022 £
Staff Costs:					
Wages and salaries				571,607	525,204
Employers national insurance				43,467	37,162
Employers defined contribution pension				10,143	8,565
				<u>625,217</u>	<u>570,931</u>
Other costs:					
Premises other				14,327	9,235
Other office costs				77,396	72,594
Cleaning and Maintenance				12,201	9,382
Audit Fees				6,000	5,952
Bank charges				1,449	2,710
				<u>111,373</u>	<u>99,873</u>

One employee received remuneration between £60,000 and £70,000. No trustees received any remuneration.

The key management personnel of the charity comprise the trustees, the Director of Operations and the services managers. The total employee benefits of the key management personnel were £192,398 (2022: £185,186).

The average number of employees by head count, analysed by function, was:

Services	17	18
Management and administration of the charity	12	9
	<u>29</u>	<u>27</u>

Net Income

This is stated after charging:

Auditors' remuneration	6,000	5,952
Accounts preparation	1,944	1,872

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

8) Tangible Fixed Assets	Furniture and Equipment £	Motor Vehicles £	Total £
Cost			
At 1 April 2022	8,930	8,609	17,539
Additions	1,889	-	1,889
At 31 March 2023	<u>10,819</u>	<u>8,609</u>	<u>19,428</u>
Depreciation			
At 1 April 2022	6,623	8,609	15,232
Charge for year	1,168	-	1,168
At 31 March 2023	<u>7,791</u>	<u>8,609</u>	<u>16,400</u>
Net book values			
At 31 March 2023	<u>3,028</u>	<u>-</u>	<u>3,028</u>
At 31 March 2022	<u>2,307</u>	<u>-</u>	<u>2,307</u>

9) Debtors	2023 £	2022 £
Related undertakings	58,039	60,031
Prepayments	10,949	12,318
Sundry debtors	9,267	1,200
	<u>78,255</u>	<u>73,549</u>

10) Creditors: Amounts falling due within one year	2023 £	2022 £
Accounts payable	4,280	5,003
Accruals	21,553	17,060
Other taxes and social security	15,207	13,693
Sundry creditors	6,683	6,683
	<u>47,723</u>	<u>42,439</u>

11) Called up share capital

The company is limited by guarantee and does not have share capital. The subscribers to the company's Memorandum and Articles of Association have undertaken to pay £1 each in the event of the liquidation of the company.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

12) Restricted funds

Current year:	Balance 1 April 2022 £	Movement in Resources		Balance 31 March 2023 £
		Incoming £	Outgoing £	
a) NHS England - Pathways to Better Health	-	26,666	26,666	-
	<u>-</u>	<u>26,666</u>	<u>26,666</u>	<u>-</u>
	<u>-</u>	<u>26,666</u>	<u>26,666</u>	<u>-</u>
Prior year:	Balance 1 April 2021 £	Movement in Resources		Balance 31 March 2022 £
		Incoming £	Outgoing £	
b) NHS England - 18-25 year old trainee programme	-	20,000	20,000	-
	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>

a) For an outreach and personalised support service for 18-25-year-olds living in City and Hackney.

b) Funding received via City & Hackney CCG for a work placement scheme.

13) Analysis of Net Assets Between Funds

Current year:	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	3,028	32,975	36,003
	<u>3,028</u>	<u>32,975</u>	<u>36,003</u>
	<u>3,028</u>	<u>32,975</u>	<u>36,003</u>
Prior year:	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	1,440	33,852	35,292
	<u>1,440</u>	<u>33,852</u>	<u>35,292</u>
	<u>1,440</u>	<u>33,852</u>	<u>35,292</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

14) Volunteers Expenses

During the year, 61 volunteer counsellors delivered 4,866 hours of counselling, and 8 bike volunteers and 8 bakery volunteers delivered an estimated 1,778 hours of volunteering in our social enterprise.

15) Trustees Expenses

No trustees were reimbursed any expenses in the current or prior year.

No trustees or connected persons received any remuneration either directly or indirectly.

16) Taxation

The company is a registered charity and is entitled to those reliefs from taxation which are available to charities.

17) Related Party Transactions

There is no ultimate controlling party.

The majority of the directors of the company are also the trustees of the Psychiatric Rehabilitation Association and directors of Better Health Products Limited.

During the year a grant of £354,000 (2022: £324,000) was received from The Psychiatric Rehabilitation Association and £152,000 (2022: £148,000) was received from Better Health Products Limited.

The amounts due from related undertakings as detailed in notes 9 are as follows:-

	2023	2022
	£	£
Psychiatric Rehabilitation Association	47,392	34,938
Better Health Products Limited	10,647	25,093
	<u>58,039</u>	<u>60,031</u>

THE CENTRE FOR BETTER HEALTH LTD

England & Wales - Charity number 292944

Accounts

THE CENTRE FOR BETTER HEALTH LIMITED

FINANCIAL STATEMENTS

31 MARCH 2022

Company Registration Number 1949363

Registered Charity Number 292944

EDMUND CARR LLP

Chartered Accountants & Registered Auditors
146 New London Road
Chelmsford
Essex
CM2 0AW

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2022

CONTENTS

Charity information	1
The directors' report	2
Independent auditors' report to the members	6
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2022

CHARITY INFORMATION

Directors P A Sheils, LLB (Chairman) (until 31 December 2021)
R B McNeill, BSc(SocSc), DSW, ACAT, UKCP
S J Rushton, LLB
Dr E S Meltzer (until 21 March 2022)
L Dolby, RN, RMN, Dip HE Mental Health

Auditors Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

Bankers National Westminster Bank plc
PO Box 8030
20 Amhurst Road
London
E8 1JJ

Company Number 1949363

Charity Number 292944

Registered Office 1A Darnley Road
Hackney
London
E9 6QH

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report and accounts for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

DIRECTORS AND TRUSTEES

The directors of the company as listed on page 1 are its trustees for the purpose of charity law.

The Board has the power to appoint additional directors, as it considers fit.

Any board member may propose the appointment of a new trustee. If the board agrees the prospective trustee is invited for informal discussions with nominated board members and, if appropriate, to attend one or more board meetings. All new trustees are given a copy of the Charity Commission publication CC3 – "The Essential Trustee: What You Need To Know" and confirm that they have read, understood and accept the responsibilities involved. Existing trustees are kept up to date by referring to charity commission updates and relevant publications.

All trustees give their time voluntarily; no trustee received any benefits. Details of reimbursed expenses are disclosed in note 15.

ORGANISATION, OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Centre for Better Health supports wellbeing and recovery from mental ill health. We provide a range of services in a trusted, community-based, non-clinical setting: low-cost counselling; low-cost creative, movement and therapeutic groups and courses to support self-care and promote wellbeing; as well as work-skills training placements to help provide in-roads into employment for those who are out of work and struggle with their mental health.

In each of our services, we offer a relational approach. This places an emphasis on developing supportive and therapeutic relationships with clients in order to effectively support wellbeing and recovery from long-term mental ill health. Through our services, we support individuals to achieve personal growth, improved wellbeing and quality of life, and employment progression where relevant. Our vision is for individuals to lead satisfying and hopeful lives in a society without any stigma around mental ill health.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

The charity is administered by a board of Trustees who meet quarterly and administer the charity. A director of operations is appointed by the trustees to manage the day to day running of the charity.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

REVIEW OF DEVELOPMENTS

The organisation employs 8 full time staff and 19 part time staff.

The delivery of services also relies on the valuable contribution in time and commitment from volunteers. Over the course of the last year this has amounted to approximately 4,600 hours.

COUNSELLING PSYCHOTHERAPY SERVICE

The Counselling Service is delivered at the Darnley Road Centre. It is an integrative and affordable service which makes it accessible for people who might not otherwise have access to talking therapies. The offering is for up to one year, with individuals self-referring to the service. Clients are also signposted to the service by a variety of statutory bodies including social workers, local primary and secondary care.

For the majority of the past year the service has been online but returned to face to face in January 22.

A look back at the past year

- **285** individuals accessed counselling
- **4,474** sessions were attended
- **93%** would recommend the service to others

BETTER HEALTH HUB

During the year, we ran groups focusing on loss, grief and bereavement as well as anxiety and stress management for the LGBTQI+ community. These groups provided participants with a safe space to explore these topics, with a blend of psycho-education, peer support and guided discussions. We also ran mindfulness and self-compassion courses. Through guided meditations, an exploration of mindfulness principles, and an opportunity to share, participants learned essential skills to steady and care for themselves, and build their inner resources.

Other courses ranged from ceramics (throwing; Japanese techniques and decorations; home ornaments; pottery wheel; hand building; and surface decoration), watercolours, drawing, photography and herbal craft – learning how to make use of herbs for self-care and relaxation.

Over the past year we delivered **32** online groups and courses

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

SOCIAL ENTERPRISE

The purpose of the social enterprise is to create an environment which encourages the development of work-related skills in people who have been affected by mental ill health and to stimulate them to go on to open employment. Depending on ability and interests, individuals are trained in particular job roles. These trainee placements are run within 3 commercial businesses: an artisan bakery, a commercial bike shop and a light industrial manufacturing unit.

The trainee programme re-started in September with

- 6 individuals starting placements
- 4 completing a 12-week placement.

INVESTMENT POLICY

The directors have power under the trust deed to invest in such assets as they see fit.

RESERVES POLICY AND RISK MANAGEMENT

The company carries out a variety of long-term projects. The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

The free reserves at 31st March 2022 amount to £35,289. The trustees consider that to enable its existing projects to continue for the coming year reserves of £250,000 will be needed and it will require donations to meet the balance. Since the balance sheet date donations have been sought and obtained to cover the current shortfall which will enable the charity to continue with the projects on hand.

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also established other operational and business risks that CBH faces and confirm they have established systems to mitigate the significant risks.

FINANCIAL POSITION

The Financial Statements and Notes which follow this report have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The SOFA shows a surplus for the year of £3.

The year-end financial position, reflected by the balance sheet, is considered satisfactory. At 31st March 2022, the company had total net assets of £35,289, all of which represented undesignated unrestricted funds.

Budgeting will continue on a prudent basis to ensure that The Centre for Better Health maintains a strong financial position to meet the challenges, which lie in the years ahead.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of The Centre for Better Health Ltd for the purposes 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

AUDITORS

Edmund Carr LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

BY ORDER OF THE BOARD

R B McNeill

R B McNEILL
Director

25 October 2022

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of The Centre for Better Health Ltd (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations for the company, including the Companies Act 2006, tax legislation and data protection, anti-bribery, employment, environmental and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considered the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation
- Enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Crace FCA

EDMUND CARR LLP
Statutory Auditor

146 New London Road
Chelmsford
Essex
CM2 0AW

28 October 2022

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Grants and donations	2	485,871	20,000	505,871	495,786
Income from Investments: Deposit interest received	1	-	-	1	5
Income from Charitable activities					
Other income from charitable activities	3	165,799	-	165,799	179,297
Total Income		<u>651,671</u>	<u>20,000</u>	<u>671,671</u>	<u>675,088</u>
Expenditure on:					
Charitable activities	4	651,668	20,000	671,668	674,346
Total Expenditure	7	<u>651,668</u>	<u>20,000</u>	<u>671,668</u>	<u>674,346</u>
Net Income		3	-	3	742
Transfer between funds		-	-	-	-
Net Movement in Funds		3	-	3	742
Total funds brought forward at 1 April 2021		<u>35,286</u>	<u>-</u>	<u>35,286</u>	<u>34,544</u>
Total funds carried forward at 31 March 2022		<u>35,289</u>	<u>-</u>	<u>35,289</u>	<u>35,286</u>

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

All the activities of the charitable company are from continuing operations.

THE CENTRE FOR BETTER HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	8		2,304		3,168
CURRENT ASSETS					
Debtors	9	73,549		84,066	
Cash at bank and in hand		<u>1,875</u>		<u>27,937</u>	
		<u>75,424</u>		<u>112,003</u>	
CREDITORS : Amounts falling due within one year					
Other creditors	10	<u>42,439</u>		<u>79,885</u>	
NET CURRENT ASSETS			<u>32,985</u>		<u>32,118</u>
NET ASSETS			<u>£35,289</u>		<u>£35,286</u>
CAPITAL AND RESERVES					
Unrestricted funds	12		35,289		35,286
TOTAL FUNDS			<u>£35,289</u>		<u>£35,286</u>

For the year ending 31 March 2022 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on 25 October 2022.

R B McNeill

R B McNEILL

Company Registration Number: 1949363

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net movement in funds for the financial year		3	742
<i>Adjustments for:</i>			
Depreciation of tangible assets	8	864	864
Dividends and interest received		(1)	(5)
<i>Changes in:</i>			
Trade and other debtors	9	10,517	(30,782)
Trade and other creditors	10	(37,446)	22,923
Cash generated from operations		<u>(26,063)</u>	<u>(6,258)</u>
Net cash (used in)/from operating activities		<u><u>(26,063)</u></u>	<u><u>(6,258)</u></u>
Cash flows from investing activities			
Dividends and interest received		1	5
		<u>1</u>	<u>5</u>
Net increase/(decrease) in cash and cash equivalents		(26,062)	(6,253)
Cash and cash equivalents at beginning of year		27,937	34,190
Cash and cash equivalents at end of year		<u><u>1,875</u></u>	<u><u>27,937</u></u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1) Accounting policies

- a) The financial statements have been prepared under the historical cost convention, and in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

The Centre for Better Health Limited meets the definition of a public benefit entity under FRS 102.

The Centre for Better Health Limited is a private charitable company limited by guarantee incorporated in England and Wales.

b) Depreciation

The cost of fixed assets is written off over their estimated useful lives at the following annual rates:

Equipment	25% straight line
Motor Vehicles	20% straight line

c) Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable. Interest receivable is included when received by the charity. Legacies are accounted for when receivables as long as they are capable of financial measurement. Counselling fees and community hub income are recognised when the session or activity take place.

d) Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis including irrecoverable VAT.

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

e) **Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.
- Designated funds – these are funds that are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

f) **Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

g) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated reliably.

h) **Pension costs**

The charitable company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

i) **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) **Government grants**

Government grants are recognised at the fair value of the assets received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

2) Grants and donations

	Darnley Road	Better Health Hub	Total 2022	Total 2021
	£	£	£	£
Donations	5,564	-	5,564	8,903
Trusts and foundations	475,000	20,000	495,000	353,000
Government grant income	4,570	737	5,307	133,883
	<u>485,134</u>	<u>20,737</u>	<u>505,871</u>	<u>495,786</u>

£485,871 of grant and donation income in the current year was unrestricted (2021: £495,786) and restricted was £20,000 (2021: £Nil).

3) Other Income From Charitable Activities

	Darnley Road	Better Health Hub	Total 2022	Total 2021
	£	£	£	£
Counselling income	95,070	-	95,070	79,855
Better Health Hub income	70,729	-	70,729	99,442
	<u>165,799</u>	<u>-</u>	<u>165,799</u>	<u>179,297</u>

All income from charitable activities in the current and prior years was unrestricted.

4) Expenditure on Charitable Activities

	Governance costs (note 6)	Activities undertaken directly	Support costs (note 5)	Total 2022	Total 2021
		£	£	£	£
Charitable activities	-	374,542	282,714	657,256	660,282
Governance costs	14,412	-	-	14,412	14,064
	<u>14,412</u>	<u>374,542</u>	<u>282,714</u>	<u>671,668</u>	<u>674,346</u>

All expenditure on charitable activities in the current and prior years was unrestricted.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

5) Support Costs

	Total 2022	Total 2021
	£	£
Staff costs	219,053	208,190
Premises other	5,717	3,687
Other office costs	44,088	33,604
Cleaning and maintenance	9,382	3,750
Depreciation and profit on disposal	864	864
Bank charges	2,710	2,170
Legal and professional	900	1,800
	<u>282,714</u>	<u>254,065</u>

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

6) Governance Costs

	Total 2022	Total 2021
	£	£
Audit fees	5,952	5,760
Accountancy and other fees	8,460	8,304
	<u>14,412</u>	<u>14,064</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

7) Total Expenditure	Staff Costs £	Depreciation £	Other Costs £	Total 2022 £	Total 2021 £
Direct and support costs	570,931	864	85,461	657,256	660,282
Governance costs	-	-	14,412	14,412	14,064
	<u>570,931</u>	<u>864</u>	<u>99,873</u>	<u>671,668</u>	<u>674,346</u>
				2022 £	2021 £
Staff Costs:					
Wages and salaries				525,204	550,318
Employers national insurance				37,162	38,393
Employers defined contribution pension				8,565	8,732
				<u>570,931</u>	<u>597,443</u>
Other costs:					
Premises other				9,235	6,370
Other office costs				72,594	57,989
Cleaning and Maintenance				9,382	3,750
Audit Fees				5,952	5,760
Bank charges				2,710	2,170
				<u>99,873</u>	<u>76,039</u>

One employee received remuneration between £60,000 and £70,000. No trustees received any remuneration.

The key management personnel of the charity comprise the trustees, the Director of Operations and the services managers. The total employee benefits of the key management personnel were £185,186 (2021: £183,781).

The average number of employees by head count, analysed by function, was:

Services	18	21
Management and administration of the charity	9	8
	<u>27</u>	<u>29</u>

Net Income

This is stated after charging:

Auditors' remuneration	5,952	5,760
Accounts preparation	1,872	1,788

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

8) Tangible Fixed Assets	Furniture and Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 April 2021	8,930	8,609	17,539
At 31 March 2022	<u>8,930</u>	<u>8,609</u>	<u>17,539</u>
Depreciation			
At 1 April 2021	5,762	8,609	14,371
Charge for year	864	-	864
At 31 March 2022	<u>6,626</u>	<u>8,609</u>	<u>15,235</u>
Net book values			
At 31 March 2022	<u>2,304</u>	<u>-</u>	<u>2,304</u>
At 31 March 2021	<u>3,168</u>	<u>-</u>	<u>3,168</u>
9) Debtors		2022	2021
		£	£
Related undertakings		60,031	66,262
Prepayments		12,318	12,055
Sundry debtors		1,200	5,749
		<u>73,549</u>	<u>84,066</u>
10) Creditors: Amounts falling due within one year		2022	2021
		£	£
Accounts payable		5,003	4,219
Accruals		17,060	55,140
Other taxes and social security		13,693	13,843
Sundry creditors		6,683	6,683
		<u>42,439</u>	<u>79,885</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

11) Called up share capital

The company is limited by guarantee and does not have share capital. The subscribers to the company's Memorandum and Articles of Association have undertaken to pay £1 each in the event of the liquidation of the company.

12) Restricted funds

Current year:	Balance 1 April 2021 £	Movement in Resources		Balance 31 March 2022 £
		Incoming £	Outgoing £	
a) NHS England	-	20,000	20,000	-
	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>

There were no movements in restricted funds in the prior year.

a) Funding received via City & Hackney CCG for a work placement scheme.

13) Analysis of Net Assets Between Funds

Current year:	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	2,304	32,985	35,289
	<u>2,304</u>	<u>32,985</u>	<u>35,289</u>
Prior year:			
	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds	3,168	32,118	35,286
	<u>3,168</u>	<u>32,118</u>	<u>35,286</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

14) Volunteers Expenses

The charity has approximately 65 unpaid volunteers, this year they contributed 4,600 hours of voluntary service.

15) Trustees Expenses

No trustees were reimbursed any expenses in the current or prior year.

No trustees or connected persons received any remuneration either directly or indirectly.

16) Taxation

The company is a registered charity and is entitled to those reliefs from taxation which are available to charities.

17) Related Party Transactions

There is no ultimate controlling party.

The majority of the directors of the company are also the trustees of the Psychiatric Rehabilitation Association and directors of The Centre for Better Health Limited.

During the year a grant of £324,000 (2021: £275,000) was received from The Psychiatric Rehabilitation Association and £148,000 (2021: £65,000) was received from Better Health Products Limited.

The amounts due from related undertakings as detailed in notes 9 are as follows:-

	2022	2021
	£	£
Psychiatric Rehabilitation Association	34,938	36,507
Better Health Products Limited	25,093	29,755
	<u>60,031</u>	<u>66,262</u>

During the year, £360 was paid to Buckles Solicitors LLP for legal advice and assistance. One of the directors of The Centre for Better Health Limited is also a partner at Buckles Solicitors LLP.

THE CENTRE FOR BETTER HEALTH LTD

England & Wales - Charity number 292944

Accounts

THE CENTRE FOR BETTER HEALTH LIMITED

FINANCIAL STATEMENTS

31 MARCH 2021

Company Registration Number 1949363

Registered Charity Number 292944

EDMUND CARR LLP

Chartered Accountants & Registered Auditors
146 New London Road
Chelmsford
Essex
CM2 0AW

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS

Charity information	1
The directors' report	2
Independent auditors' report to the members	7
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14

THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

CHARITY INFORMATION

Directors P A Sheils, LLB (Chairman)
R B McNeill, BSc(SocSc), DSW, ACAT, UKCP
S J Rushton, LLB
Dr E S Meltzer
L Dolby, RN, RMN, Dip HE Mental Health (appointed 20 July 2020)

Auditors Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

Bankers National Westminster Bank plc
PO Box 8030
20 Amhurst Road
London
E8 1JJ

Company Number 1949363

Charity Number 292944

Principal Address 1A Darnley Road
Hackney
London
E9 6QH

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The directors present their report and accounts for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

DIRECTORS AND TRUSTEES

The directors of the company as listed on page 1 are its trustees for the purpose of charity law.

The Board has the power to appoint additional directors, as it considers fit.

Any board member may propose the appointment of a new trustee. If the board agrees the prospective trustee is invited for informal discussions with nominated board members and, if appropriate, to attend one or more board meetings. All new trustees are given a copy of the Charity Commission publication CC3 – "The Essential Trustee: What You Need To Know" and confirm that they have read, understood and accept the responsibilities involved. Existing trustees are kept up to date by referring to charity commission updates and relevant publications.

All trustees give their time voluntarily; no trustee received any benefits. Details of reimbursed expenses are disclosed in note 15.

ORGANISATION, OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Centre for Better Health (CBH) (www.centreforbetterhealth.org.uk) is an independent community mental health charity. Its mission is to support wellbeing and recovery from mental ill-health. CBH has three specific aims for each of its services:

- To build skills, confidence, and improve wellbeing.
- To encourage social engagement and participation.
- To make meaning of experiences, facilitate growth and progress towards goals.

The charity is administered by a board of Trustees who meet quarterly and administer the charity. A director of operations is appointed by the trustees to manage the day to day running of the charity.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

REVIEW OF DEVELOPMENTS

The organisation employs 8 full time staff and 19 part time staff.

The delivery of services also relies on the valuable contribution in time and commitment from volunteers. Over the course of the last year this has amounted to approximately 4,585 hours.

As of 23rd March 2020 in line with Government directives, the centre had to suspend all face to face services due to the Covid 19 pandemic threat.

COUNSELLING PSYCHOTHERAPY SERVICE

The Counselling Service is delivered at the Darnley Road Centre. It is an integrative and affordable service which makes it accessible for people who might not otherwise have access to talking therapies. The offering is for up to one year, with individuals self-referring to the service. Clients are also signposted to the service by a variety of statutory bodies including social workers, GPs, psychiatrists and local hospitals.

In April 2020, we launched our online counselling service – bringing small groups of existing counsellors and clients on board at a time. After a few months, we were able to open up the service to new counsellors and clients, offering counselling by Zoom or telephone. We have been able to support 275 clients during a year that brought about unprecedented challenges for many. We know that the pandemic has had a devastating impact on mental health. Indeed, 56% of all referrals received during the year were partly or completely related to COVID-19.

- 275 clients accessed our online counselling service
- 4,054 counselling sessions were attended
- 97% were satisfied with the service
- 97% agreed that their counsellor fostered a safe and trusting environment
- 91% accessing counselling for anxiety felt their issue had improved
- 87% accessing counselling for depression felt their issue had improved

BETTER HEALTH HUB

During the year, we ran a rolling programme of online groups and courses ranging from ‘Coping with COVID’, ‘Loss, Grief and Bereavement Support’ and ‘LGBTQI+ Support Group’ to photography, mindfulness, watercolour and ceramics – with take-home kits for the latter courses for participants to paint and make clay figures and ornaments at home.

We closed our Hub activities to paying clients in order to focus our attention on the work that we deliver as part of the City and Hackney Wellbeing Network; a partnership of specialist mental health providers that offers high-quality free support to help people prevent the onset of mental health problems and alleviate issues such as stress, anxiety and low mood. We worked with 113 clients through the Network; providing 1:1 support and access to our groups and courses.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

For some, this support was a lifeline during what was a very isolating time for many. We were able to offer something unique that enabled individuals to socialise with others, share their experiences and be creative. Despite some initial anxiety at joining an online group for the first time, we found that some participants engaged more in our online offer – both owing to the fact that it was easier to fit around other commitments, and that it afforded an additional level of ‘safety’ - given that participants could join in from the security of their own homes. Despite the online format, friendships formed and many participants stayed in touch beyond their groups.

- 113 clients accessed 1:1 support, groups and courses
- 33 online groups and courses delivered
- 289 course places filled from across the Network
- 98% would recommend the course to others
- 88% felt more confident as a result of completing the course/group
- 74% participants made friends and felt part of a community
- 60% showed an improvement in their wellbeing, based on the Short Warwick Edinburgh Mental Wellbeing Scale

SOCIAL ENTERPRISE

The purpose of the social enterprise is to create an environment which encourages the development of work related skills in people who have been affected by mental ill health and to stimulate them to go on to open employment. Depending on ability and interests, individuals are trained in particular job roles. These trainee placements are run within 3 commercial businesses an artisan bakery, a commercial bike shop and a light industrial manufacturing unit. Unfortunately these businesses had to shut for parts of the year and the trainee programme was suspended due to the pandemic.

INVESTMENT POLICY

The directors have power under the trust deed to invest in such assets as they see fit.

RESERVES POLICY AND RISK MANAGEMENT

The company carries out a variety of long-term projects. The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

The free reserves at 31st March 2021 amount to £35,286. The trustees consider that to enable its existing projects to continue for the coming year reserves of £250,000 will be needed and it will require donations to meet the balance. Since the balance sheet date donations have been sought and obtained to cover the current shortfall which will enable the charity to continue with the projects on hand.

The trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining the free reserves at the level stated above, combined with an annual review of the controls over key financial systems carried out through an internal audit programme, will provide sufficient resources in the event of adverse conditions. The trustees have also established other operational and business risks that CBH faces and confirm they have established systems to mitigate the significant risks.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL POSITION

The Financial Statements and Notes which follow this report have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The SOFA shows a surplus for the year of £742.

The year-end financial position, reflected by the balance sheet, is considered satisfactory.

At 31st March 2021, the company had total net assets of £35,286, all of which represented undesignated unrestricted funds.

Budgeting will continue on a prudent basis to ensure that The Centre for Better Health maintains a strong financial position to meet the challenges, which lie in the years ahead.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of The Centre for Better Health Ltd for the purposes 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE CENTRE FOR BETTER HEALTH LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

AUDITORS

Edmund Carr LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

BY ORDER OF THE BOARD

R B McNeill

R B McNEILL
Director

5 October 2021

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of The Centre for Better Health Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations for the company, including the Companies Act 2006, tax legislation and data protection, anti-bribery, employment, environmental and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considered the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation
- Enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE CENTRE FOR BETTER HEALTH LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Crace FCA

146 New London Road
Chelmsford
Essex
CM2 0AW

EDMUND CARR LLP
Chartered Accountants
& Registered Auditors
Statutory Auditors

6 October 2021

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Grants and donations	2	495,786	-	495,786	575,328
Income from Investments: Deposit interest received		5	-	5	19
Income from Charitable activities					
Other income from charitable activities	3	179,297	-	179,297	234,799
Total Income		<u>675,088</u>	<u>-</u>	<u>675,088</u>	<u>810,146</u>
Expenditure on:					
Raising funds		-	-	-	6,220
Charitable activities	4	674,346	-	674,346	803,435
Total Expenditure	7	<u>674,346</u>	<u>-</u>	<u>674,346</u>	<u>809,655</u>
Net Income		742	-	742	491
Transfer between funds		-	-	-	-
Net Movement in Funds		742	-	742	491
Total funds brought forward at 1 April 2020		<u>34,544</u>	<u>-</u>	<u>34,544</u>	<u>34,053</u>
Total funds carried forward at 31 March 2021		<u><u>35,286</u></u>	<u><u>-</u></u>	<u><u>35,286</u></u>	<u><u>34,544</u></u>

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

All the activities of the charitable company are from continuing operations.

THE CENTRE FOR BETTER HEALTH LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	8		3,168		4,032
CURRENT ASSETS					
Debtors	9	84,066		53,284	
Cash at bank and in hand		<u>27,937</u>		<u>34,190</u>	
		<u>112,003</u>		<u>87,474</u>	
CREDITORS : Amounts falling due within one year					
Other creditors	10	<u>79,885</u>		<u>56,962</u>	
NET CURRENT ASSETS			<u>32,118</u>		<u>30,512</u>
NET ASSETS			<u>£35,286</u>		<u>£34,544</u>
CAPITAL AND RESERVES					
Unrestricted funds			35,286		34,544
Restricted funds	12		<u>-</u>		<u>-</u>
TOTAL FUNDS			<u>£35,286</u>		<u>£34,544</u>

For the year ending 31 March 2021 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on 5 October 2021.

R B McNeill

.....
R B McNEILL

Company Registration Number: 1949363

THE CENTRE FOR BETTER HEALTH LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net movement in funds for the financial year	742	491
<i>Adjustments for:</i>		
Depreciation of tangible assets	864	288
Dividends and interest received	(5)	(19)
<i>Changes in:</i>		
Trade and other debtors	(30,782)	8,433
Trade and other creditors	22,923	13,710
Cash generated from operations	<u>(6,258)</u>	<u>22,903</u>
Net cash (used in)/from operating activities	<u><u>(6,258)</u></u>	<u><u>22,903</u></u>
Cash flows from investing activities		
Dividends and interest received	5	19
Fixed assets purchases	-	(4,320)
	<u>5</u>	<u>(4,301)</u>
Net increase/(decrease) in cash and cash equivalents	(6,253)	18,602
Cash and cash equivalents at beginning of year	34,190	15,588
Cash and cash equivalents at end of year	<u><u>27,937</u></u>	<u><u>34,190</u></u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1) Accounting policies

- a) The financial statements have been prepared under the historical cost convention, and in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees have considered the impact of the Covid-19 pandemic in their assessment of the charitable company's ability to prepare accounts as a going concern. Because of the uncertainties surrounding the effects of the economic slowdown, it is difficult to predict the impact on the charitable company and its beneficiaries, but having taken all the factors into account, the trustees are of the opinion that the charitable company has sufficient resources to continue trading for the next 12 months from the date of signing these accounts.

The Centre for Better Health Limited meets the definition of a public benefit entity under FRS 102.

The Centre for Better Health Limited is a private charitable company limited by guarantee incorporated in England and Wales.

b) Depreciation

The cost of fixed assets is written off over their estimated useful lives at the following annual rates:

Equipment	25% straight line
Motor Vehicles	20% straight line

c) Future commitments under operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

d) Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable. Interest receivable is included when received by the charity. Legacies are accounted for when receivables as long as they are capable of financial measurement. Counselling fees and community hub income are recognised when the session or activity take place.

e) Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis including irrecoverable VAT.

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

f) **Fund Accounting**

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.
- Designated funds – these are funds that are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

g) **Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

h) **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated reliably.

i) **Pension costs**

The charitable company operates a defined contribution scheme. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

j) **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) **Government grants**

Government grants are recognised at the fair value of the assets received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

2) Grants and donations

	Darnley Road	Better Health Hub	Total 2021	Total 2020
	£	£	£	£
Donations	8,903	-	8,903	11,728
Trusts and foundations	353,000	-	353,000	563,600
Government grant income	127,797	6,086	133,883	-
	<u>489,700</u>	<u>6,086</u>	<u>495,786</u>	<u>575,328</u>

£495,786 of grant and donation income in the current year was unrestricted (2020: £571,828) and restricted was £NIL (2020: £3,500).

3) Other Income From Charitable Activities

	Darnley Road	Better Health Hub	Total 2021	Total 2020
	£	£	£	£
Counselling income	79,855	-	79,855	107,739
Better Health Hub income	99,442	-	99,442	127,060
	<u>179,297</u>	<u>-</u>	<u>179,297</u>	<u>234,799</u>

All income from charitable activities in the current and prior years was unrestricted.

4) Expenditure on Charitable Activities

	Governance costs (note 6)	Activities undertaken directly	Support costs (note 5)	Total 2021	Total 2020
	£	£	£	£	£
Charitable activities	-	406,217	254,065	660,282	789,935
Governance costs	14,064	-	-	14,064	13,500
	<u>14,064</u>	<u>406,217</u>	<u>254,065</u>	<u>674,346</u>	<u>803,435</u>

Expenditure on charitable activities was £676,346 (2020: £803,435) of which £676,346 was unrestricted (2020: £799,935) and restricted was £NIL (2020: £3,500).

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

5) Support Costs

	Total 2021 £	Total 2020 £
Staff costs	208,190	209,427
Premises other	3,687	5,584
Other office costs	33,604	43,175
Cleaning and maintenance	3,750	21,567
Depreciation and profit on disposal	864	288
Bank charges	2,170	1,508
Legal and professional	1,800	1,690
	<u>254,065</u>	<u>283,239</u>

Support costs are allocated on the basis of hours spent by management and administrative staff on each individual project.

6) Governance Costs

	Total 2021 £	Total 2020 £
Audit fees	5,760	5,520
Accountancy and other fees	8,304	7,980
	<u>14,064</u>	<u>13,500</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

7) Total Expenditure	Staff Costs £	Depreciation £	Other Costs £	Total 2021 £	Total 2020 £
Direct and support costs	597,443	864	61,975	660,282	789,935
Governance costs	-	-	14,064	14,064	13,500
	<u>597,443</u>	<u>864</u>	<u>76,039</u>	<u>674,346</u>	<u>803,435</u>
				2021 £	2020 £
Staff Costs:					
Wages and salaries				550,318	630,383
Employers national insurance				38,393	44,528
Employers defined contribution pension				8,732	10,336
				<u>597,443</u>	<u>685,247</u>
Other costs:					
Premises other				6,370	8,138
Other office costs				57,989	81,167
Cleaning and Maintenance				3,750	21,567
Audit Fees				5,760	5,520
Bank charges				2,170	1,508
				<u>76,039</u>	<u>117,900</u>
<p>One employee received remuneration between £60,000 and £70,000. No trustees received any remuneration.</p> <p>The key management personnel of the charity comprise the trustees, the Director of Operations and the services managers. The total employee benefits of the key management personnel were £183,781 (2020: £175,874).</p> <p>The average number of employees, analysed by function, was:</p>					
Services				21	25
Management and administration of the charity				8	9
				<u>29</u>	<u>34</u>
Net Income					
This is stated after charging:					
Auditors' remuneration				<u>5,760</u>	<u>5,520</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

8) Tangible Fixed Assets	Furniture and Equipment £	Motor Vehicles £	Total £
Cost			
At 1 April 2020	8,930	8,609	17,539
Additions	-	-	-
At 31 March 2021	<u>8,930</u>	<u>8,609</u>	<u>17,539</u>
Depreciation			
At 1 April 2020	4,898	8,609	13,507
Charge for year	864	-	864
At 31 March 2021	<u>5,762</u>	<u>8,609</u>	<u>14,371</u>
Net book values			
At 31 March 2021	<u>3,168</u>	<u>-</u>	<u>3,168</u>
At 31 March 2020	<u>4,032</u>	<u>-</u>	<u>4,032</u>
9) Debtors		2021	2020
		£	£
Related undertakings		66,262	26,143
Sundry debtors		5,749	9,736
Prepayments		12,055	17,405
		<u>84,066</u>	<u>53,284</u>
10) Creditors: Amounts falling due within one year			
Related undertakings		-	10,691
Accruals		66,042	31,536
Other taxes and social security		13,843	14,735
		<u>79,885</u>	<u>56,962</u>

11) Called up share capital

The company is limited by guarantee and does not have share capital. The subscribers to the company's Memorandum and Articles of Association have undertaken to pay £1 each in the event of the liquidation of the company.

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

12) Restricted Funds

Current year:	Balance	Movement in Resources			Balance
	1 April 2020	Incoming	Outgoing	Transfers	31 March 2021
	£	£	£	£	£
a) Tana Trust	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Prior year:	Balance	Movement in Resources			Balance
	1 April 2019	Incoming	Outgoing	Transfers	31 March 2020
	£	£	£	£	£
a) Tana Trust	-	3,500	3,500	-	-
	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>-</u>

a) The Tana Trust provided funding for the ceramics studio in the Better Health Hub.

13) Analysis of Net Assets Between Funds

Current year:	Tangible	Net Current	Total
	Fixed Assets	Assets	
	£	£	£
Restricted Funds	-	-	-
Unrestricted Funds	3,168	32,118	35,286
	<u>3,168</u>	<u>32,118</u>	<u>35,286</u>

Prior year:	Tangible	Net Current	Total
	Fixed Assets	Assets	
	£	£	£
Restricted Funds	-	-	-
Unrestricted Funds	4,032	30,512	34,544
	<u>4,032</u>	<u>30,512</u>	<u>34,544</u>

THE CENTRE FOR BETTER HEALTH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

14) Volunteers Expenses

The charity has approximately 62 unpaid volunteers, this year they contributed 4,585 hours of voluntary service.

15) Trustees Expenses

No trustees were reimbursed any expenses in the current or prior year.

No trustees or connected persons received any remuneration either directly or indirectly.

16) Taxation

The company is a registered charity and is entitled to those reliefs from taxation which are available to charities.

17) Related Party Transactions

There is no ultimate controlling party.

The directors of the company are also the trustees of the Psychiatric Rehabilitation Association and directors of Better Health Products Limited, except for S J Rushton who is only a trustee of Psychiatric Rehabilitation Association.

During the year a grant of £275,000 (2020: £282,000) was received from The Psychiatric Rehabilitation Association and £65,000 (2020: £253,000) was received from Better Health Products Limited.

The amounts due from related undertakings as detailed in notes 9 are as follows:-

	2021	2020
	£	£
Psychiatric Rehabilitation Association	36,507	-
Better Health Products Limited	29,755	26,143
	<u>66,262</u>	<u>26,143</u>

The amounts due to related undertakings as detailed in notes 10 are as follows:-

	2021	2020
	£	£
Psychiatric Rehabilitation Association	-	10,691
	<u>-</u>	<u>10,691</u>
