

**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

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# THE CENTRE FOR BETTER HEALTH LIMITED

FOR THE YEAR ENDED 31 MARCH 2022

## CHARITY INFORMATION

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**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**

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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**

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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**

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#### **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**

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##### **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

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# **THE CENTRE FOR BETTER HEALTH LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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**

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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

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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

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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.

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

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	<b>8</b>		2,304		3,168
<b>CURRENT ASSETS</b>					
Debtors	<b>9</b>	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>	
<b>CREDITORS : Amounts falling due within one year</b>					
Other creditors	<b>10</b>	<u>42,439</u>		<u>79,885</u>	
<b>NET CURRENT ASSETS</b>			<u>32,985</u>		<u>32,118</u>
<b>NET ASSETS</b>			<u>£35,289</u>		<u>£35,286</u>
<b>CAPITAL AND RESERVES</b>					
Unrestricted funds	<b>12</b>		35,289		35,286
<b>TOTAL FUNDS</b>			<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 £
<b>Cash flows from operating activities</b>			
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		(26,063)	(6,258)
Net cash (used in)/from operating activities		(26,063)	(6,258)
<b>Cash flows from investing activities</b>			
Dividends and interest received		1	5
		1	5
<b>Net increase/(decrease) in cash and cash equivalents</b>		(26,062)	(6,253)
Cash and cash equivalents at beginning of year		27,937	34,190
<b>Cash and cash equivalents at end of year</b>		1,875	27,937

# THE CENTRE FOR BETTER HEALTH LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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

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#### 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

	<b>Darnley Road</b>	<b>Better Health Hub</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

	<b>Darnley Road</b>	<b>Better Health Hub</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

	<b>Governance costs (note 6)</b>	<b>Activities undertaken directly</b>	<b>Support costs (note 5)</b>	<b>Total 2022</b>	<b>Total 2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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>
				<b>2022</b> £	<b>2021</b> £
<b>Staff Costs:</b>					
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>
<b>Other costs:</b>					
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>
<b>Net Income</b>					
This is stated after charging:					
Auditors' remuneration				5,952	5,760
Accounts preparation				<u>1,872</u>	<u>1,788</u>

# THE CENTRE FOR BETTER HEALTH LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

<b>8) Tangible Fixed Assets</b>	<b>Furniture and Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2021	8,930	8,609	17,539
<b>At 31 March 2022</b>	<u>8,930</u>	<u>8,609</u>	<u>17,539</u>
<b>Depreciation</b>			
At 1 April 2021	5,762	8,609	14,371
Charge for year	864	-	864
<b>At 31 March 2022</b>	<u>6,626</u>	<u>8,609</u>	<u>15,235</u>
<b>Net book values</b>			
<b>At 31 March 2022</b>	<u>2,304</u>	<u>-</u>	<u>2,304</u>
At 31 March 2021	<u>3,168</u>	<u>-</u>	<u>3,168</u>
<b>9) Debtors</b>	<b>2022 £</b>	<b>2021 £</b>	
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>	
<b>10) Creditors: Amounts falling due within one year</b>	<b>2022 £</b>	<b>2021 £</b>	
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

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

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

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

# THE CENTRE FOR BETTER HEALTH LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.