

College of Healing Limited  
Report of the Trustees and Unaudited Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025

Registered Company Number: 02142527 (England and Wales)  
Registered Charity Number: 519085

## **Contents of the Financial Statements**

For the year ended 31<sup>st</sup> March 2025

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## **REPORT OF THE TRUSTEES**

For the year ended 31<sup>st</sup> March 2025

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2024.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02142527 (England and Wales)

### **Registered Charity number**

519085

### **Principal Office**

PO Box 342  
Malvern  
Worcestershire  
WR14 9GU

### **Registered office**

1A the Homend  
Ledbury  
Herefordshire  
HR8 1BN

## **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D.E. Balen - resigned 27/10/2025  
J. Radley - resigned 27/10/2025  
S. Lawrence resigned 20/01/2025  
I. Bazzani – resigned 14/11/2024  
F.A. Doidge  
H.M. Burrage  
J Suddaby – appointed 14/07/2025  
W Jackson – appointed 14/07/2025  
C Reidy – appointed 14/07/2025  
F Gayraud – appointed 14/07/2025

## **Accountants**

Luke Keegan  
Greendawn Accounting Ltd  
1A The Homend  
Ledbury  
Herefordshire  
HR8 1BN

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The charity is controlled by its governing document, a deed of trust, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

The Objectives of College of Healing are as follows:

To relieve sickness by the advancement of education of persons seeking to provide treatment for patients suffering from physical and psychological illness and disabilities and, in particular, in so far as the same shall be efficacious to achieve such relief, to promote in conjunction with orthodox medical practice systems of healing complementary to it.

## TRUSTEES ANNUAL REPORT

The Trustees have considered the charity commission's guidance on public benefit and explain below in more detail the charity's consideration.

The College has a track record of helping people in their self development and awareness to live happier and more purposeful lives.

Our graduates have been trained to a high standard and they, in turn, have gone into society helping and supporting patients to improve the quality and direction of their lives by enjoying better health. The College of Healing is an educational charity established in 1983 with the purpose of teaching healing.

The College is committed to:

- Developing an awareness in people of the universal healing energies;
- Training and developing skills in the use of these healing energies;
- Supporting the growth and development of its students and members;
- Providing continuing professional development for its members;
- Developing new/different healing techniques;
- Education and informing the public and health care professionals about the nature of healing.

**Function of Trustees:** to ensure that the Memorandum and Articles of Association of the charity are being fulfilled; there is a legal duty to make sure that the Charity is financially viable and to ensure accounts are kept and charity law followed; to ensure that the day to day functioning of the College is on track with the aims and objectives of the Charity; to act if need be as a sounding board or in a mentoring capacity.

## **Structure**

During the period covered by this report there were 6 trustees, named above. Two of those Trustees resigned during the year, and were replaced (after the end of the period of this report) by 4 new Trustees.

The trustees meet at least 4 times during the year.

The day to day running of the Charity is managed by a sub-committee of the Trustees who meet via Zoom whenever necessary. For matters which need immediate response, guidance is provided by electronic communication with the Chair of the Management sub-committee and ratified at the next meeting.

Educational matters are discussed by a Tutors Group which meets several times a year.

General College strategy and future planning is discussed by the COH Forum which meets several times a year.

The Trustees, Tutors Group and COH Forum all circulate agendas and notes of meetings to each other for information.

Administration is carried out by a paid Administrator who is self-employed and reports both to the Management Committee and the Trustees.

## **Recruitment of Trustees**

Trustees are recruited by specific invitation of individuals considered by the other Trustees to be suitable.

## **Activities and objectives in the year**

The College is an educational charity whose core aim is to deliver healing courses, i.e. to deliver education in healing and cascading out information and experience.

We are not a charity that is carrying out healing, however membership and disseminating healing (advanced healing group) form part of the basic aims and objectives.

## **Achievements and performance, including public benefit**

During the year 1<sup>st</sup> April 2024 – 31<sup>st</sup> March 2025

The College completed ran a 2-year Practitioner course 2023-2025 with 10 students registered.

The College supported the provision of 11 Foundation Courses. These are 4-day Foundation courses to Energy and Spiritual Healing which are available to anyone with an interest in Healing to attend, run by facilitators accredited by the College and which help to recruit students for the Practitioner Course. The College does not run these courses but supports them administratively.

The College also supported the provision of a 1-day course "Setting the Boundaries" and a 2-day "Foundation Facilitator Training Weekend". The College did not run these courses but supported them administratively.

The College ran a 6-day Advanced Healing Module 2 "Exploring Negative Energies", attended by 8 students. Advanced Healing Modules can act as CPD for professional Healing practitioners.

The College ran 4 one-day CPD courses during this period:

Sacred Geometry (April 2024) (10 participants)

Yin Polarity Workshops 4, 5 and 6 (June, September and November 2024) (approx 8 participants for each day)

The College continued to run a monthly Advanced Healing Group of senior healers offering distance healing in response to requests received via our website. Recipients are encouraged to support this work via donations to the College but this is not obligatory.

Two Magazines were published during the year for Members and Friends of the COHMA (College of Healing Membership Association).

### **Financial review including any debts and details of reserves policy**

There has been a decrease in income compared with the previous year, mainly in the fees received for provision of Practitioner Courses, Advanced Modules and CPD events.

The total decrease in income compared with the previous year was approx. £5,000.00

There were no significant variances in overall costs from the previous year. A payment of £1,140.00 to the solicitors dealing with the drafting of new Articles and a renewal fee of £1,158.91 iro hire of a self-storage facility were the two biggest single expenses. (The payment to the solicitors was a part payment of whole fee agreed. Further payments have been made outside of the period of this report.)

Therefore in contrast to the previous year the financial outcome was an overall deficit in funds of approx £5,600 in comparison to an overall surplus in funds of approx £1,300.00 the previous year.

The College continues to develop a range of suitable merchandise for sale either at events or courses, or online. Growth in this area is slow.

There are no debts and there is no reserves policy. The reserves fund represents the unrestricted funds arising from past operating results. Our policy is to build up reserves by means of annual operating surpluses if possible.

General funds are currently in credit. At the end of the year reserves were at £24,523.78 (2024: £26,921.85) (2023: £28,328) (2022: £29,968) (2021: £17,189). Apart from the reserves, at the year end, funds in the current account were £2,545.36, and in the shop account £1,380.97.

### **Funds held as a custodian trustee**

There are no funds held as a custodian trustee.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and accordance with the Charities SORP (FRS 102).

### **Signed on behalf of the board**



**F.A. Doidge**

**Trustee**

**Date:** 15 Dec 2025

## INDEPENDENT EXAMINERS REPORT

### Independent Examiner's Report to the trustees of College of Healing Limited

I report on the accounts for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Duke Keegan*

Luke Keegan, ACMA. 1A The Homend, Ledbury, Herefordshire, HR8 1BN

Date:

16 Dec 2025

**Statement of financial activities (including summary income and expenditure account)**

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Income</b>				
<b>Income and endowments from:</b>				
Donations and legacies	3	636	636	1,005
Charitable activities	3	26,377	26,377	28,903
Other trading activities	3	226	226	986
Investments	3	302	302	294
<b>Total</b>		<b>27,541</b>	<b>27,541</b>	<b>31,187</b>
<b>Expenditure</b>				
Raising funds	4	1,482	1,482	1,843
Charitable activities	4	15,838	15,838	15,713
Support costs	4	14,211	14,211	12,333
<b>Total</b>		<b>31,531</b>	<b>31,531</b>	<b>29,889</b>
<b>Net movement in funds</b>		<b>(3,991)</b>	<b>(3,991)</b>	<b>1,298</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		31,714	31,714	30,416
<b>Total funds carried forward</b>		<b>27,723</b>	<b>27,273</b>	<b>31,714</b>

College of Healing Limited  
For the Year Ended 31<sup>st</sup> March 2025

**Balance sheet at 31<sup>st</sup> March 2025**

	Notes	Unrestrict ed Funds £	Restricted Income Funds £	2025 £	2024 £
<b>Fixed assets</b>					
Tangible assets		-	-	-	-
<b>Total fixed assets</b>		-	-	-	-
<b>Current assets</b>					
Cash at bank and in hand	7	28,450		28,450	32,348
		<b>28,450</b>		<b>28,450</b>	<b>32,348</b>
<b>Creditors: amounts falling due within one year</b>	6	727		727	634
<b>Net current assets</b>		<b>27,723</b>		<b>27,723</b>	<b>31,714</b>
<b>Total assets less current liabilities</b>		27,723		27,723	31,714
<b>Total net assets</b>		<b>27,723</b>		<b>27,723</b>	<b>31,714</b>
<b>Funds of the Charity</b>					
Restricted funds					
Unrestricted funds	8	27,723		27,723	31,714
<b>Total funds</b>		<b>27,723</b>		<b>27,723</b>	<b>31,714</b>

For the year ended 31<sup>st</sup> March 2025, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

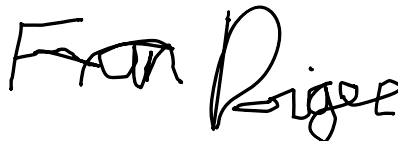
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the board on

And signed on it behalf by:



F.A Doidge, Trustee

Date

15 Dec 2025

## NOTES TO THE ACCOUNTS

### Note 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared 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) effective 1<sup>st</sup> January 2019 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

### Note 2 Accounting policies

#### 2.1 Income

##### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

##### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

##### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

##### Support costs

The charity has incurred expenditure on support costs.

##### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

## 2.2 Expenditure and Liabilities

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**Deferred income** No material item of deferred income has been included in the accounts.

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

## 2.3 Assets

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year and cost at least £100.  
They are valued at cost.

**Debtors** Where applicable, the depreciation rates and methods used are disclosed in the notes.  
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

**Note 3 Income**

<b>Analysis of income</b>		<b>Unrestricted funds</b>	<b>Total 2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies:</b>	Donations and gifts	636	636	1,005
	<b>Total</b>	<b>636</b>	<b>636</b>	<b>1,005</b>
<b>Charitable activities:</b>	Membership Fees	3,001	3,001	2,149
	Courses	23,376	23,376	26,754
	<b>Total</b>	<b>26,377</b>	<b>26,377</b>	<b>28,903</b>
<b>Other trading activities:</b>	Sales of Merchandise and Books	226	226	986
	<b>Total</b>	<b>226</b>	<b>226</b>	<b>986</b>
<b>Income from investments:</b>	Interest receivable	302	302	294
	<b>Total</b>	<b>302</b>	<b>302</b>	<b>294</b>
<b>TOTAL INCOME</b>		<b>27,541</b>	<b>27,541</b>	<b>31,187</b>

**Note 4**

**Expenditure**

<b>Analysis of expenditure</b>		<b>Unrestricted funds</b>	<b>Total 2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds:</b>	Fundraising trading costs	75	75	696
	Website and promotional activity	1,407	1,407	1,147
	<b>Total expenditure on raising funds</b>	<b>1,482</b>	<b>1,482</b>	<b>1,843</b>
<b>Expenditure on charitable activities</b>	Courses	15,838	15,838	15,713
	<b>Total expenditure on charitable activities</b>	<b>15,838</b>	<b>15,838</b>	<b>15,713</b>
<b>Support Costs</b>	Sub-Contractor costs	8,194	8,194	7,701
	General administrative costs	3,970	3,970	3,705
	Legal and professional costs	1,867	1,867	613
	AGM Costs	181	181	314
	<b>Total other expenditure</b>	<b>14,211</b>	<b>14,211</b>	<b>12,333</b>
<b>TOTAL EXPENDITURE</b>		<b>31,531</b>	<b>31,531</b>	<b>29,889</b>

The Charity has no employees, staff costs for administration are on a sub-contracted labour basis.  
The Trustees received no remuneration or expenses during the year.

**Note 5 Details of certain types of expenditure**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	706	613

**Note 6 Creditors and accruals**

**Analysis of creditors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	727	634
<b>Total</b>	<b>727</b>	<b>634</b>

**Note 7 Cash at bank and in hand**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and on hand	28,450	32,348
<b>Total</b>	<b>28,450</b>	<b>32,348</b>

**Note 8 Charity funds**

**8.1 Details of material funds held and movements during the CURRENT reporting period**

	<b>Type</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Fund balances carried forward</b>
<b>Fund names</b>			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	U		31,714	27,541	(31,531)		27,723
<b>Total Funds as per balance sheet</b>			<b>31,714</b>	<b>27,541</b>	<b>(31,531)</b>		<b>27,723</b>

**8.2 Details of material funds held and movements during the PREVIOUS reporting period**

	<b>Type</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Fund balances carried forward</b>
<b>Fund names</b>			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	U		30,416	31,187	(29,889)		31,714
<b>Total Funds as per balance sheet</b>			<b>30,416</b>	<b>31,187</b>	<b>(29,889)</b>		<b>31,714</b>

## **Note 9 Transactions with trustees and related parties**

### **9.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

### **9.2 Trustees' expenses**

No trustee expenses have been incurred, other than out of pocket expenses incurred on behalf of the charity.

### **9.3 Transaction(s) with related parties**

The following related party transactions were incurred during the period:

Name of the trustee and (related party)	Relationship to charity	Description of the transaction(s)	2025	2024
			£	£
D Balen (Balens Ltd)	Director & Trustee	Insurance purchased from Balens Ltd	200	211
D Balen (Balens Ltd)	Director & Trustee	Student Insurance purchased from Balens Ltd	103	183
D Balen (Balens Ltd)	Director & Trustee	Room Hire from Balens Ltd	1,500	2,180
J Radley	Director & Trustee	Teaching fees and expenses paid to J Radley	4,701	3,383
D O'Connell	Spouse of D Balen	Supervision Fees	-	418
F Doidge	Director & Trustee	Teaching Fees	-	817

## **Note 10 Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of winding up, such an amount as may be required, not exceeding £1.

## **Note 11 General Information**

College of Healing Limited is a private company, limited by guarantee, incorporated in England and Wales, registered number 02142527. The registered address is 1A The Homend, Ledbury, Herefordshire, HR8 1BN

## Detailed Statement of Financial Activities

	2025 £	2024 £
<b>Income and endowments from:</b>		
Donations and legacies	636	1,005
	<b>636</b>	<b>1,005</b>
<b>Charitable activities</b>		
Membership Fees	3,001	2,149
Courses	23,376	26,754
	<b>27,013</b>	<b>29,907</b>
<b>Other trading activities</b>		
Book and Merchandise sales	226	986
	<b>226</b>	<b>986</b>
<b>Investments</b>		
Interest receivable	302	294
	<b>302</b>	<b>294</b>
<b>Total Incoming and endowments</b>	<b>27,541</b>	<b>31,187</b>
<b>Expenditure:</b>		
Website and promotional activity	1,407	1,147
Costs of other trading activities	75	696
	<b>1,482</b>	<b>1,843</b>
<b>Charitable activities</b>		
Courses	15,838	15,713
	<b>15,838</b>	<b>15,713</b>
<b>Support costs</b>		
Sub-contractor fees	8,194	7,701
Rent	1,159	1,159
Computer & IT	881	45
Bank charges	210	209
General insurances	200	211
Print, postage and stationery	1,092	1,685
Subscriptions	210	195
Telephone, fax and broadband	217	202
	<b>12,164</b>	<b>11,406</b>
<b>Governance Costs</b>		
Accountancy and Charitable Examination	727	613
Legal Costs	1,140	-
AGM Costs	181	314
	<b>2,048</b>	<b>927</b>
<b>Total expenditure</b>	<b>31,531</b>	<b>29,889</b>
<b>Net Income/(expenditure)</b>	<b>(3,991)</b>	<b>1,298</b>
<b>Net movement in funds</b>	<b>(3,991)</b>	<b>1,298</b>



## Document

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## Signers

**fran@coachingforwellbeing.co.uk**

E-mail	fran@coachingforwellbeing.co.uk
Signed	15 December 2025 12:05:58 UTC
IP address	80.41.188.32

## Document

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## Signers

**Luke Keegan**

E-mail	<b>luke@greendawnaccounting.co.uk</b>
Signed	<b>16 December 2025 9:59:29 UTC</b>
IP address	<b>185.82.156.35</b>