

Beat (Formerly Eating Disorders Association)

Scotland · Charity number SC039309

Details

Known as	beat
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2008-02-23
Register	View on the OSCR register

Contact

Address	1 Chalk Hill House 19 Rosary Road Norwich NR1 1SZ
Website	www.beateatingdisorders.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

Beneficiaries: 'People with disabilities or health problems'

Objectives: (1) the relief of those suffering from Anorexia Nervosa, Bulimia Nervosa, Binge Eating Disorder, other eating disorders and disordered eating (hereinafter in this clause referred to as 'eating disorders'). (2) the preservation and protection of the physical and mental health of the families of those closely involved With the sufferers of eating disorders by the provision of advice and information. (3) the education of the public in respect of the nature and treatment of eating disorders. (4) the promotion of research into the cause and treatment of eating disorders and the dissemination of the results of such research.

Geography

- **Main operating location:** Outwith Scotland
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£4,031,229	£3,894,866	-	84
2024-09-30	£7,651,119	£7,478,414	-	85
2023-03-31	£4,550,512	£6,714,368	-	173
2022-03-31	£4,991,518	£4,543,921	-	183
2021-03-31	£3,415,088	£2,745,418	-	65

Beat (Formerly Eating Disorders Association)

Scotland - Charity number SC039309

Accounts

Company number: 02368495
Charity number: 801343
OSCR: SC039309

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Report and financial statements

For the year ended 30 September 2025

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

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BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Reference and administrative information

For the year ended 30 September 2025

Company number	02368495
Country of incorporation	United Kingdom
Charity number	801343 and SCO39309
Country of registration	England & Wales and Scotland
Registered office address	1 Chalk Hill House 19 Rosary Road Norwich Norfolk NR1 1SZ

Trustees Trustees, who are also directors under company law, who served during the period and up to the date of this report were as follows:

Mike Cooke	Chair (resigned 17/03/25)
Valerie Jolliffe	Treasurer (stepped down as Treasurer 15/09/25, remained a Trustee)
Jo Bennett	(resigned 31/12/2024)
David Smart	(resigned 16/06/25)
Robin Hepburn	(stepped down 30/9/24 – re-appt 16/6/25)
Emily Rothwell	
Dr Selma Stafford	
Chris Martin	Chair (appointed 17/03/25)
Danielle Glennon	(appointed 17/03/25)
Malika Bouazzaoui	(appointed 17/03/25)
Angela Hind	(appointed 17/03/25)
Steve Cooke	Treasurer (appointed 15/09/25)

Key management Personnel	Robin Hepburn	Interim Chief Executive Officer (from 1/11/24 to 31/05/25)
	Vanessa Longley	Chief Executive (from 16/06/25)
	Caroline Price	Director of Services (to 17/12/24)
	Sandie Barton	Director of Services (from 23/06/25)
	Tom Quinn	Director of External Affairs
	Claire Reynolds	Director of Finance and Resources
	Justine Black	Director of Fundraising (from 10/02/25)

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Reference and administrative information

For the year ended 30 September 2025

Bankers

NatWest
21 Gentlemans Walk,
Norwich,
NR2 1NA

CCLA
One Angel Lane,
London, EC4R 3AB

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON, EC1Y 0TG

Trustees' Annual Report

For the year ended 30 September 2025

The Trustees present their report and the audited financial statements for the year ended 30 September 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

Beat exists to end the pain and suffering caused by eating disorders.

We do this by working directly with people affected by eating disorders and the people who support them, and by using that experience to highlight the challenges they face and to campaign for change in public policy. We work both nationally and locally and focus on three priority areas: early intervention, family and carer empowerment and prevention and cure.

We produce information to alert people to the early signs of an eating disorder, what to do about them and how to support someone who falls ill. We help people to understand their illness, guide them to seek medical help, and support them to ensure they get the treatments to which they are entitled.

We work with others to produce research that highlights the challenges and inequalities faced by people affected by eating disorders, and we campaign for increased public sector resourcing for eating disorders, reduced waiting times and better education on eating disorders for health and medical professionals.

The Trustees review the aims, objectives and activities of the charity periodically. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes. This report sets out what the charity has achieved and the outcomes of its work in this reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our Workplan

Our extended workplan guided everything we did during this reporting period. It enabled us to build on what works, and to keep making the biggest possible difference for people affected by eating disorders, their families, and the professionals who support them, while we developed our new long-term vision for the years ahead. At its heart, our delivery focused on three priorities:

- Early intervention – so that anyone who develops an eating disorder can access treatment quickly, giving them the best chance of full recovery.
- Family empowerment – so that families and carers feel informed, supported, and confident in helping their loved one through every step of their journey.
- Prevention and cure – so that eating disorders are better understood, better treated, and, in time, prevented altogether.

Everything we do continues to build towards a future where no one faces an eating disorder alone. To achieve that, our work over the period has centred on three interconnected areas:

- Supporting beneficiaries – being there for anyone who reaches out for help through our Helpline, online programmes and resources, and peer and carer support.
- Empowering professionals – equipping teachers, clinicians and others with the knowledge and confidence to identify eating disorders early and respond with care.
- Changing policy and practice – campaigning for fairer access to treatment, stronger services, and greater investment in research and prevention.

This approach has helped us extend our reach, deepen our impact, and lay the groundwork for the next chapter of our work — one that builds on these achievements to create lasting change across the UK.

Achievements and performance

Over the past year, every part of our work has been focused on creating meaningful change for people affected by eating disorders, through direct support, professional training, and policy influence. Our main areas of activity continue to be:

- Supporting beneficiaries
- Empowering professionals
- Changing policy and practice
- Income generation and awareness

- Supporting beneficiaries

We've been there for people when they've needed us most — offering guidance, information and hope through our Helpline, online resources, self-help programmes and peer support. Thousands have turned to us for understanding, advice on accessing treatment, and practical tools to help them take the next step in recovery. Families and carers have continued to be at the heart of our work, with hundreds supported through our specialist skills programmes, webinars and facilitated groups that build confidence and resilience.

- Empowering professionals

We know that when professionals can recognise the early signs of an eating disorder and respond quickly, lives can change. That's why we've continued to train and equip teachers, GPs, nurses, therapists and others to provide compassionate and effective support. Over the past year, our training programmes — both commissioned and open-access — have reached thousands of professionals across health and education, giving them the tools to make early intervention possible and recovery more achievable.

- Changing policy and practice

Our voice has remained strong in shaping national conversations about eating disorders. We've worked with parliamentarians, governments and health bodies across the UK to push for better access to treatment, stronger service standards and greater investment in research. Through reports, campaigns and partnerships, we've championed the experiences of those directly affected — helping decision-makers understand the realities behind the statistics and the urgent need for change

- Income generation and awareness

Despite a challenging environment for the charity sector, our community of supporters, funders and partners have continued to stand with us. Their generosity has made it possible to deliver and expand our services, raise awareness in the media, and ensure that people affected by eating disorders know where to turn for help.

Supporting our community

Supporting those impacted by eating disorders is at the heart of what we do at Beat, striving to develop and deliver accessible multichannel support to those who need us. In the 12 months up to 30 September 2025, we delivered 22,278 support sessions on our Helpline which included phone calls, web chats, emails, social media contacts and our range of online moderated peer groups. We know that need is greater than demand and are working hard to build our capacity to respond to even more who need us.

We provided 2,808 sessions through our range of 1:1 structured support programmes. These include Momentum, our guided support for people with binge eating disorder, Nexus, our support for parents and carers of young people with an eating disorder, and Anchor, our 1:1 personalised support specifically for carers of young people with ARFID behaviours.

We know that building a community of support is vital for recovery so equipping carers with the knowledge, skills and confidence, as well as looking after themselves, is vital. In addition to 1:1 carer support we also delivered our group workshop programme enabling 1,111 sessions for carers of someone with an eating disorder to better support their loved one:

- Developing Dolphins 2 – We reviewed and extended our Developing Dolphins workshops – the online training delivered by a Beat Clinical Associate Trainer based on the New Maudsley method, to include further content on mealtime stress, setting boundaries and motivational techniques to support recovery
- Harnessing Hope – Our carer skills workshop designed specifically for those supporting someone with an enduring eating disorder (one that has been consistently present for five or more years), with a focus on the impact of long-term eating disorders, as well as the tools and skills needed to support a loved one's recovery.
- Endeavour – our support group for parents of young people with ARFID behaviours, with or without a diagnosis.

We continue to host our online platform for anyone supporting someone with an eating disorder: POD (Peer support and Online Development) provides tailored psycho-education, information, peer support, Q&A, thematic webinars and Ask an Expert Drop-in sessions with clinicians in one easy-to-navigate and free to access online platform. As of September 2025, we had 3,780 active users on our POD platform.

Our Amplify programme helps people to have a better understanding of their health care rights and supports them to self-advocate or where needed, directly advocates on their behalf to services to challenge and overturn decisions that deny them treatment, support or information they are entitled to, in line with guidance. After a successful pilot which saw us support 21 people to overturn decisions about their access to care in all cases we were successful in securing Scottish Government and National Lottery funding to employ a part time Amplify case worker. The initial focus of the project has been on capacity building within our Helpline team who supported 2,279 contacts to self-advocate on decisions about their health care, developing and piloting a bespoke AI tool to support the development of self-advocacy letters, and developing an advisory service for politicians supporting their constituents.

Empowering professionals

Equipping professionals to better recognise, respond and support people with eating disorders and their carers remains a crucial part of our work, enabling earlier identification and intervention, and improving recovery outcomes.

Beyond the Symptoms is our training course for health care professionals, delivered over two half-days either online or in person. The course aims to enable health professionals to be better able to spot the signs of an eating disorder, respond effectively, make earlier referrals and provide appropriate support. We provided this training to 434 professionals during this period.

Our free online learning platform for schools professionals (SPOT) provides accessible information, learning resources, monthly webinars and scheduled regular sessions with expert clinicians to support their ongoing learning and school support. SPOT is a well-used resource with 1,315 active users from 982 schools across all 4 nations.

We continued to enhance the support available to schools through the delivery of our online or in person 'Spotting the Signs' training, for schools professionals. During this period, we ran 7 courses providing training for 99 school staff, as well as piloting a version developed specifically for schools working with young people with special educational needs. Learning from this pilot will inform the development of our school training resources in the next financial year. We also ran two of our Bridging the Gap training courses for university staff and 4 of our introductory awareness webinars.

Our workshops for professionals offer opportunities for ongoing learning in the field and during this period we ran successful online and in person workshops with 3,526

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For the year ended 30 September 2025

attendees, in collaboration with various eating disorder professionals and experts by experience on the following topics:

- ARFID in Adults
- Coping with Celebrations (planning festive season for carers and professionals)
- Autism and Eating Disorders
- SEND and Eating Disorders: Essex
- National Specification for Eating Disorders in Scotland: Implementation & Challenges
- ADHD & Eating Disorders

Changing policy and practice

This year, we have seen considerable success with our 'There's No Place Like Home' campaign, highlighting the considerable academic and lived experience evidence that intensive community and day treatment is beneficial to patients and cost-effective. Following a very successful launch event in Parliament, we have been campaigning for greater provision of such treatment, discussing the issue with Governments, the NHS and clinicians across the UK.

Some notable successes include recommendations (and citations of our report) in two soon-to-be published pieces of NHS England guidance for children and young people's treatment, and for the provision of inpatient care; the commissioning of a review of such provision in Wales, of which we will be a partner, and the commissioning of services specifically referencing our recommendations in their criteria. We are now creating a toolkit for clinicians looking to establish a service in their local area and are planning a symposium in spring 2026 to support this work.

We have continued our campaign to increase funding for eating disorder research, discussing the issue with ministers, leading researchers and funders. We have begun a follow up to our successful 2021 report examining how spend on eating disorders has changed since then and we have worked closely with the four research projects funded as part of the £4.25m investment we secured following our *Breaking the cycle* report.

We completed facilitating lived experience input into a UCL-led collaboration on integrating eating disorders into the 'Born in Bradford' study, which explored the impacts of social media, school environments, and neighbourhoods on the risk of eating disorders developing in young people. We also recruited a panel for the Empowering Recovery project, which co-produced digital resources with young people who have experience of an eating disorder aimed to support with navigating social media.

We have continued to partner with the Royal College of Psychiatrists on the national audit of eating disorders. Alongside this, we are partners on projects at Cardiff University exploring ARFID and eating disorders in gender diverse and neurodivergent adults. Overall, we have worked with over 70 experts by experience, ensuring that their voices are meaningfully represented and reflected in research, service development and policy. We have undertaken a major project to advise a popular social media platform on how to improve safety for people with, or at risk of developing eating disorders on their platform. This consisted of a grey literature (non-academic research and policy papers) review, a significant content review, a survey of close to 400 people with experience of eating disorders and 12 lived experience panels discussing all relevant issues. Our recommendations covered creating a safer online environment, increasing safety and user control, supporting user wellbeing and ensuring long-term safety. Our work with this platform over the last year has already contributed to strengthened safety features, including increased parental controls, improved user control features and the introduction of wellbeing initiatives.

In Scotland we have supported the implementation of the review of eating disorder services through membership of the National Network which supports services to implement the review's recommendations. We have run a lived experience panel to support the work of the Network, and worked with those with experience of eating disorders to produce a user-friendly version of the National Specification for the Care and Treatment of Eating disorders to ensure everyone affected by eating disorders in Scotland understands what they should expect from service providers.

In Wales, we were members of the Wales clinical implementation network to drive progress in implementing recommendations of their national review. We also joined the Wales Alliance for Mental Health to campaign for improvements to mental health policy alongside other mental health charities, and provided the secretariat, alongside Mind Cymru, for the cross-party group on mental health and eating disorders. We also called for urgent action through our The Time is NAWR for Action on Eating Disorders campaign, stressing that the problems people affected by eating disorders face across the country need to be addressed without delay.

In Northern Ireland, we have joined the new Managed Care Network, which aims to bring together clinicians, policymakers, people with lived experience and the voluntary and community sector together, helping to shape policy and improve key areas including service access, medical education and collaboration with other mental health services. We have also worked with supportive MLAs to form an all-party group on eating disorders which will raise awareness of eating disorders in Stormont.

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For the year ended 30 September 2025

All of our policy work was supported by our relationships with supportive politicians across all four nations who raised awareness and called for action on eating disorders, including hosting multiple debates, asking oral and written questions and writing to ministers and other policy makers.

Income generation

In the year ended 30 September 2025 we had an income of £4,031,229, of which £3,282,528 was generated through our fundraising efforts. Despite a challenging year marked by economic uncertainty and increased pressure across the charity sector, our fundraising achieved a positive year end result. The most significant other portion of our income, totaling £686,512, came from contracted work commissioned by our public sector partners.

Through the dedication of a relatively small pool of donors and fundraisers, and the creativity, resilience and perseverance of our staff team we have been able to finish the year making the impact that we wanted to have. This success demonstrates the commitment of our community to our mission and highlights the trust placed in our work, even during difficult times. We are continuing to implement our new CRM system across Beat to better enable us to monitor and track sources of income and we have improved our internal systems for managing our relationships with public sector partners to sustain this important work.

Awareness raising

HelpFinder, our online directory of eating disorder services and support, continued to enable people to find details of their local NHS community eating disorder service including how to obtain a referral for assessment. The results also include Beat services funded by the NHS in their locality, and the availability of other services provided by the private or charity sector which meet our criteria for quality. This year we improved the usability of the tool and increased the coverage of services provided by the other excellent charities supporting people with eating disorders locally. Helpfinder had close to 90,000 unique visitors during this time.

Our website continued to be a very popular destination, both for individuals looking for information for themselves or their loved ones, or for those looking to find out more about our work and how they can support us. We had 1.6 million visitors. We grew our followers to 193k on social media. There were 25 million chances to see our content on

Trustees' Annual Report

For the year ended 30 September 2025

social media reaching a huge number of people with 541k engagements across all channels. Our email subscribers increased to just under 50,000.

Our media coverage continues to be very strong, enabling us to raise awareness of eating disorders and the support we provide, as well as highlight our policy calls. We featured in the press over 3,000 times including almost 30 appearances on flagship news programmes, including appearances on Breakfast TV. We also continued to advise on story lines involving eating disorders in mainstream dramas such as Casualty.

Looking ahead

This October marks the beginning of Beat's new five-year strategy. At its heart is a clear mission: to reach further, support people better, and speak louder so that no one is left behind. We start by building strong foundations: growing direct support through our helpline, online groups, and structured support programmes, ensuring equity of access across communities, growing public understanding through training and awareness campaigns and strengthening our influence with decision-makers to secure lasting change. Alongside this, we will invest in the internal building blocks of a stronger Beat, from sustainable income growth and smarter use of technology to supporting our people and volunteers to thrive, so that we can grow as a stable, resilient organisation ready to meet the challenges of the years ahead.

Our new five-year strategy calls for language that speaks directly to the people we serve, and those we need to influence. That's why we are expressing our purpose more simply: so everyone can understand what drives us, and the hope we hold. Words matter, and in the new strategy we've chosen simpler, stronger language to capture the heart of Beat's purpose:

**Eating disorders can be prevented,
Recovery is always possible.
We help those affected now,
And work to stop others being affected in the future.**

We will deliver this through our three new strategic priorities:

Answer the Call: Too many of those facing eating disorders feel they have nowhere to turn. When they ask for help, we are there. Through our Helpline, our range of support services and our online information and resources, we offer accessible support and guidance directly to those who need them.

Whether that's for those with an eating disorder or those who support them, we are there for people when they need us most, empowering them to take the steps they need.

Spread the Word: Too many people living with an eating disorder tell us they feel alone. We will support those around them to know what to do to help. If people can recognise and respond to the earliest signs of an eating disorder, more will get the help they need earlier. Through awareness raising, training for professionals, and supporting research, we will continue to build a community that understands eating disorders and how to help.

Change the Story: Too often those with eating disorders are failed by the system. We will influence those with the power to change this. We need policy makers to understand eating disorders and how to stop them in their tracks. By influencing Government, the NHS and industry through the voices of those with lived experience and evidence-led campaigns we can create long lasting change for everyone affected.

In the coming months we will lay down clear measurable changes we look to see over the next five years to meet our purpose. As we enter into our new financial year with our new strategy, and led by a new CEO we know this will be a time of ongoing change at Beat. Our single focus will continue to be there for all those struggling with an eating disorder; which we will achieve by exploring models of organisational growth that allow us to increase reach sustainably, and developing a robust plan for long term sustainable delivery through rebuilding of reserves

Management and Governance Changes

After nine years in post as CEO, Andrew Radford retired from Beat in 2024. To allow the Board time to consider options, Robin Hepburn stepped over from being a trustee to take on the role of interim CEO and to lead the organisation following Andrew's departure. The CEO position was advertised in December 2024 resulting in considerable interest and following a wide ranging and open recruitment process, the Board has appointed Vanessa Longley as permanent CEO with effect from June 2025.

Other changes at Executive level include the appointment of Justine Black as Director of Fundraising in February 2025, and the appointment of Sandie Barton in July 2025 who returns to Beat as Director of Services. This complements Tom Quinn as Director of External Affairs and Claire Reynolds who served as Director of Finance & Operations throughout this reporting period.

Financial review

During this year our financial priority has been to continue rebuilding cash and free reserves.

Beat's total income for the year to 30 September 2025 was £4,031,229 and its expenditure was £3,894,866. The resulting surplus meant total funds of £368,060 were held by the charity at 30 September 2025, compared to £231,697 at 30 September 2024.

This period has been one of stability, with staffing remaining at a constant level and there has been a strong focus on our operating costs. It is our aim to fully rebuild reserves at the earliest point possible whilst continuing to deliver high quality services and support to those who need us. With reserve levels currently low, we are committed to close monthly monitoring of income and costs through the Finance and Risk Committee, with all Trustees sharing fiscal oversight and responsibility. The Trustees along with management will conduct a full strategic financial review in 2025/26 to explore models of growth and delivery to maximise growth of reserves.

Principal risks and uncertainties

Risk management

The Trustees are responsible for ensuring effective risk management and that internal controls are in place to appropriately manage the risk exposure of Beat. In December 2024, the Trustees completed their annual review of the Beat's risk management strategy. In the course of this review, the Board has considered:

- The major risks to which Beat is exposed.
- The potential impact and probability associated with each risk.
- Existing internal controls and accountability for them.
- Mitigating actions needed to reduce each risk to a level that the Trustees consider to be acceptable.

All significant risks are reported in a risk register and are monitored quarterly by the Executive Team and by the relevant Board committees, as well as being subject to a formal review by the Board of Trustees every year.

The key risks identified by the Trustees and mitigations taken are as follows:

- Financial risks due to a lack of sufficient reserves, in particular that Beat will fail to raise the necessary funds to meet our liabilities. Our financial position is improving, and we now have strong cost controls in place. The Trustees along with management will conduct a full strategic financial review in 2025/26 to explore models of growth and delivery that could rebuild reserves more quickly.
- An inability to deliver our contracted work with the NHS due to a lack of referrals would also lead to us not being able to recognise income and incur further costs in delivery. We have amended our contracted terms to reduce this risk greatly and we closely monitor the productivity and margins for this area of work.
- Cyberattack causing loss or theft of data of a commercially sensitive or personal nature– strong technical controls, encryption and firewalls are in place. We have cyber insurance and ensure access to sensitive data is limited with users receiving training to mitigate against cyberattack.
- Failure to comply with data protection legislation. We have a clear data protection policy, and all staff receive bespoke training. We use multi factor authentication and VPNs and regularly test for vulnerabilities. We have a clear procedure for reporting breaches and providing information under subject access requests and carry out data protection impact assessments as well as a full data audit annually.
- Inability to recruit or retain staff and volunteers. We have a robust recruitment and induction process. We promote learning and development and open feedback and communication from staff. Turnover is carefully monitored and exit interviews are carried out.

None of the above risks have caused significant loss or harm to the organisation during the period of this report.

Reserves policy and going concern

Reserves and Funds

The Trustees review reserves every year and set a reserves policy that reflects the risks faced by the organisation. Currently it is the charity's policy to have a General Fund of free reserves (i.e. excluding restricted funds and tangible fixed assets) in order to:

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Trustees' Annual Report

For the year ended 30 September 2025

- Allow continued operation in the event of a loss of a major source of funding while a new source of income is secured or while costs are cut in a considered manner.
- Provide a buffer in the event of making an operational loss in a given financial year.
- Bridge cash flow challenges resulting from slow payment or bad debt.
- Manage fluctuations in income, such as permitting very large donations or legacies received in one financial year to be spent in a reasonable manner in subsequent financial years, resulting in expenditure exceeding income in those subsequent years.
- Permit investment in key opportunities at short notice.

This policy is reviewed annually alongside the production of the annual accounts in order to:

- Ensure that the reserve held is equal to or greater than the minimum level identified.
- Check that the assumptions underlying the policy are still valid and the minimum amount is still sufficient for its purpose.
- Agree any action that may be required to ensure an adequate reserve is maintained.

From time-to-time Beat also holds designated funds in reserve in order to plan for future spending on specific infrastructure projects that will increase our effectiveness and/or sustainability. There are currently no designated funds.

The charity assesses its reserves requirement using a number of methods to ensure that the reserve figure required has been robustly tested. Using a risk-based approach, we calculated that at 30 September 2025 we require reserves of £0.75 million and we considered that one month's operating expenditure (c£350k) represented a minimum comfortable level of cash balance.

As at 30 September 2025 current funds are as follows:

	30 Sept 2025 £'000	30 Sept 2024 £'000
Restricted funds	273,898	213,978
General funds	<u>94,162</u>	<u>17,719</u>
Total	<u>368,060</u>	<u>231,697</u>

At 30 September 2025, Beat had free reserves of £3,176 but we continue to achieve positive general funds and an improvement in overall funds since our last accounts to 30 September 2024. Cash held at this point was £319,581. The Trustees have reviewed Beat's actual reserves and cash position since September 2024 and forecast cashflows for the 12 months to March 2027. Both historic and forecast reserves are below the required level of £750k and in certain months are around the minimum level. While the Board has a high degree of confidence in the forecast cashflows, there is limited cash headroom at certain points in the forecast. An agreed overdraft of £100k is in place to help mitigate this risk.

While reserves are forecast to remain low, the Trustees have identified and approved a series of mitigating actions including close in-year monitoring, and initiation of a strategic financial review, which will run on a rolling basis over the coming financial year. This work is intended to strengthen the charity's financial sustainability, improve the pace of reserve recovery, and ensure the organisation is positioned to respond effectively to emerging risks and opportunities.

Given this position, the Trustees have considered the charity's ability to continue as a going concern and have concluded that there are no material uncertainties.

Fundraising

Beat's approach to fundraising is to maintain a balanced portfolio of income streams, in order to achieve a sustainable funding model.

We currently employ fifteen fundraisers, led by the Director of Fundraising who was appointed in February 2025. Our Fundraising has always been guided by a strong commitment to ethical practice and full compliance with established fundraising codes. More recently we have taken an important step forward by formally registering with the Fundraising Regulator and adopting the latest Fundraising Codes of Practice. This ensures that all our activities continue to meet the highest standards of transparency, accountability, and respect for our Supporters. In addition, we actively promote our Supporter Promise, which is shown on our website, which reaffirms our dedication to treating every donor with honesty, fairness and gratitude. We ensure personal data and details are collected and managed appropriately and we would never sell information to other parties.

Beat does not currently use the services of professional fundraising agencies to conduct any part of our fundraising programme. There were no fundraising complaints in this financial year or the period before.

Structure, governance and management

Governing document

The charity is a company limited by guarantee, incorporated on 5 April 1989 and registered as a charity on 7 April 1989. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Following a general meeting on 24th March 2020 the previous approach to membership was removed with the Trustees of the charity becoming its only members, who guarantee the liabilities of the company in the event of a winding up, to a maximum of £1 each.

Recruitment and appointment of Trustees

The directors of the company are also the charity Trustees. Under the charity's Articles of Association, they are also the members of the Board of Trustees. The Trustees who served during the year and up to the date of this report are listed on page 1. Trustees are appointed by the Board. A recruitment panel, delegated from the main Board, interviews and recommends Trustees for appointment. Trustee recruitment is carried out as an open recruitment process with appointments being made on skills and experience.

Under the requirements of the Articles of Association, the Trustees are elected to serve for a term of three years. Trustees may serve a maximum of two terms (up to a maximum of six years), not including any time spend as Chair, Vice Chair or Treasurer. There must be at least three Trustees.

Responsibilities and delegation

The Board of Trustees meets quarterly and is responsible for the strategic direction and oversight of the charity. The Board has three sub-committees that meet regularly throughout the year:

- Finance and Risk: This committee meets five times a year to oversee finance and to support the Executive in the development of budgets, financial and management reporting, and risk management.
- Human Resources: This committee meets four times per year and works with the Chief Executive and the Executive team to ensure Beat can attract, develop and retain great staff and volunteers.
- Services: To review the effectiveness and impact of existing and new services across Beat.

Beat is also supported by a multi-disciplinary Clinical Research & Advisory Group of senior clinicians and researchers with expertise in eating disorders. This meets three times a year, including members who are both Trustees and external experts, and is not a formal sub-committee of the Board.

Day-to-day management of Beat is delegated to the Chief Executive and the Executive Team under a scheme of delegation.

All Board members give their time voluntarily but may claim reasonable travel expenses, which are shown in Note 9 to the accounts.

The Board regularly evaluates its performance and membership, considering the direction of the organisation and the skills and diversity needed amongst its number to take Beat forward with confidence. The Board is committed to and has achieved full compliance with the Charity Code of Governance. Compliance is audited annually to ensure any necessary further actions are taken.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission on determining the activities undertaken by the charity. We are clear that

Trustees' Annual Report

For the year ended 30 September 2025

our services are available to all and are actively working on messaging to make Beat as inclusive as possible.

Staff and Executive Pay

Staff salaries are banded in a series of salary points, with the median for each band being a market average benchmarked against similar jobs elsewhere in the voluntary sector. Employees can progress to the next salary point in their band by meeting criteria linked to performance. In 2025–26 we intend to do a review of our pay bands with a refreshed benchmarking exercise. The exception is the Chief Executive, whose salary is determined by the Board.

Every twelve months the Trustees determine whether there should be an overall increase in salaries to reflect changes in the cost of living. The level of any increase is decided in the context of:

- The charity's financial situation.
- The charity's performance.
- The current rate of inflation.
- Cost of living adjustments made in recent years.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of Beat (Formerly Eating Disorders Association) for the purposes of company law) are responsible for preparing the Trustees' annual 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 period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.

Trustees' Annual Report

For the year ended 30 September 2025

- State whether applicable UK Accounting Standards and statements of recommended practice 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 presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2025 was 9 (30 September 2024: 7). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was reappointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The Trustees' annual report has been approved by the Trustees on 16 March 2026 and signed on their behalf by

Chris Martin
Chair

Independent auditor's report

To the members of

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Opinion

We have audited the financial statements of Beat (formerly Eating Disorders Association) (the 'charitable company') for the year ended 30 September 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 30 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Beat's (formerly Eating Disorders Association) ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Independent auditor's report

To the members of

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

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 Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or

Independent auditor's report

To the members of

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, 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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements 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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Independent auditor's report

To the members of

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report

To the members of

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

25 March 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2025

				12 months to 30 September 2025 Total £			18 months to 30 September 2024 Total £
	Note	Unrestricted £	Restricted £		Unrestricted £	Restricted £	
Income from:							
Donations and legacies	2	1,864,984	1,417,544	3,282,528	3,210,027	2,229,103	5,439,130
Charitable activities	3	736,410	–	736,410	2,190,463	–	2,190,463
Other trading activities	4	856	–	856	10,035	–	10,035
Investments	5	11,435	–	11,435	11,491	–	11,491
Total income		2,613,685	1,417,544	4,031,229	5,422,016	2,229,103	7,651,119
Expenditure on:							
Raising funds	6	880,470	–	880,470	1,320,643	–	1,320,643
Charitable activities:							
– Service Provision		808,940	1,357,624	2,166,564	2,871,754	2,196,842	5,068,596
– External Affairs		847,832	–	847,832	773,544	–	773,544
– Event Costs		–	–	–	315,631	–	315,631
Total expenditure		2,537,242	1,357,624	3,894,866	5,281,572	2,196,842	7,478,414
Net income/ (expenditure)	7	76,443	59,920	136,363	140,444	32,261	172,705
Transfers between funds		–	–	–	–	–	–
Net movement in funds		76,443	59,920	136,363	140,444	32,261	172,705
Reconciliation of funds:							
Total funds brought forward		17,719	213,978	231,697	(122,725)	181,717	58,992
Total funds carried forward		94,162	273,898	368,060	17,719	213,978	231,697

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18a to the financial statements.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**Balance sheet**

Company no. 02368495

As at 30 September 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	12		<u>90,986</u>		<u>134,445</u>
			90,986		134,445
Current assets:					
Debtors: Amount due within one year	13	644,819		781,694	
Cash at bank and in hand		319,581		292,641	
		<u>964,400</u>		<u>1,074,335</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	(687,326)		(977,083)	
Net current assets			<u>277,074</u>		<u>97,252</u>
Total net assets			<u>368,060</u>		<u>231,697</u>
The funds of the charity:	17a				
Restricted income funds			273,898		213,978
Unrestricted income funds:			94,162		17,719
Total charity funds			<u>368,060</u>		<u>231,697</u>

Approved by the trustees on 16 March 2026 and signed on their behalf by

Steve Cooke
Treasurer

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**Statement of cash flows****For the year ended 30 September 2025**

	12 months to 30 September 2025 £	18 months to 30 September 2024 £
Cash flows from operating activities		
Net cash used in operating activities (as per the statement of financial activities)	136,363	172,705
Depreciation charges	43,920	22,209
Dividends, interest and rent from investments	(11,435)	(11,491)
(Increase)/decrease in debtors	136,875	40,016
Increase/(decrease) in creditors	(289,757)	(859,800)
Net cash used in operating activities	15,966	(636,361)
Cash flows from investing activities:		
Dividends, interest and rents from investments	11,435	11,491
Purchase of fixed assets	(461)	(131,963)
Net cash provided by investing activities	10,974	(120,472)
Change in cash and cash equivalents in the year	26,940	(756,833)
Cash and cash equivalents at the beginning of the period	292,641	1,049,474
Cash and cash equivalents at the end of the period	319,581	292,641

1 Accounting policies

a) Statutory information

Beat (formerly Eating Disorders Association) is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 1 Chalk Hill House, 19 Rosary Road, Norwich, England, NR1 1SZ.

b) Basis of preparation

The financial statements 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The 2024/25 financial year has seen the financial position of the charity stabilise, with an improvement to total funds, unrestricted, and the cash position. Our budgets and forecasts, as well as cashflow plans, all show the organisation to be financially sustainable and able to meet liabilities. We are anticipating a surplus of £115k in the year ending 30th September 2026 with longer term planning showing a continued surplus position.

Reserves at 30th September 2024 were negative £116,726. At 30 September 2025 this had improved to positive reserves of £3,176. Our policy states that we should be holding reserves of approx. £750,000 and we are prioritising the rebuilding of reserves within our business and financial planning.

We have reduced the high risk income included in our income forecasts and greatly reduced our reliance on income from the NHS. Costs have been significantly reduced by reducing headcount from 180 to 84 during this period and closely focusing on what roles are fully funded. We have closed two of the three Beat offices and carried out close scrutiny (including retendering) for other significant costs such as IT. We also have contingency plans and further cost cutting plans prepared in the event that we need to achieve further cost savings.

While we are confident that our financial recovery plan will have the necessary effect, we are not complacent and are focussing regularly and in detail on the current financial position and cashflow. Cashflow, financial forecasts and performance are continuously monitored by the trustees to ensure Beat continues to be able to meet its liabilities as they fall due. The trustees and executive team are committed and focused on rebuilding the funds to ensure the future sustainability and ongoing positive work for our beneficiaries.

Notes to the financial statements

For the year ended 30 September 2025

1 Accounting policies (continued)

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies (continued)

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs in attracting voluntary contributions, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and carrying out core work undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are allocated to the cost of raising funds.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Notes to the financial statements

For the year ended 30 September 2025

1 Accounting policies (continued)

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Improvements to leasehold property over the period of the lease
- Computer equipment & software 3 years

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity 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.

q) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The company is also a member of a multi-employee plan. Where it is not possible for the company to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan. Further details can be found in note 19.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Notes to the financial statements

For the year ended 30 September 2025

2 Income from donations and legacies

	Unrestricted £	Restricted £	12 months to 30 September 2025 Total £	Unrestricted £	Restricted £	18 months to 30 September 2024 Total £
Individual giving	352,149	1,000	353,149	473,983	-	473,983
Community fundraising	726,832	-	726,832	1,214,623	-	1,214,623
Major donors grants and donations	603,910	233,610	837,520	1,309,748	174,927	1,484,675
Trusts and Statutory Grants	63,790	1,182,934	1,246,724	154,167	2,054,176	2,208,343
Corporate donors	118,303	-	118,303	57,506	-	57,506
	1,864,984	1,417,544	3,282,528	3,210,027	2,229,103	5,439,130

Legacy income of £106,721 is included in individual giving (Period ended 30 September 2024: £103,200)

3 Income from charitable activities

	Unrestricted £	Restricted £	12 months to 30 September 2025 Total £	Unrestricted £	Restricted £	18 months to 30 September 2024 Total £
Income from training and conferences	49,898	-	49,898	151,431	-	151,431
Contract income	686,512	-	686,512	2,039,032	-	2,039,032
Total income from charitable activities	736,410	-	736,410	2,190,463	-	2,190,463

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**Notes to the financial statements****For the year ended 30 September 2025****4 Income from other trading activities**

	12 months to 30 September 2025			18 months to 30 September 2024		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Affinity income	856	-	856	10,035	-	10,035
	<u>856</u>	<u>-</u>	<u>856</u>	<u>10,035</u>	<u>-</u>	<u>10,035</u>

All income from trading activities is unrestricted.

5 Income from investments

	12 months to 30 September 2025			18 months to 30 September 2024		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Interest received	11,435	-	11,435	11,491	-	11,491
	<u>11,435</u>	<u>-</u>	<u>11,435</u>	<u>11,491</u>	<u>-</u>	<u>11,491</u>

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Notes to the financial statements

For the year ended 30 September 2025

6a Analysis of expenditure (current year)

	Fundraising £	Charitable activities				Support costs £	12 months to 30 September 2025 £	18 months to 30 September 2024 £
		Service provision £	External Affairs £	Event costs £	Governance costs £			
Staff costs (Note 8)	520,362	1,265,798	491,311	-	-	663,708	2,941,179	5,545,007
Operational costs	111,623	277,786	121,917	-	-	-	511,326	925,363
Facilities costs	35,343	86,322	34,294	-	-	-	155,959	259,556
IT costs	32,336	78,978	31,376	-	-	-	142,690	279,361
Irrecoverable VAT	30,974	28,677	23,549	-	-	13,740	96,940	117,664
Other Costs	-	-	-	-	45,400	1,370	46,770	351,463
	<u>730,638</u>	<u>1,737,561</u>	<u>702,447</u>	<u>-</u>	<u>45,400</u>	<u>678,818</u>	<u>3,894,864</u>	<u>7,478,414</u>
Support costs	139,544	403,872	135,402	-	-	(678,818)	-	-
Governance costs	10,288	25,129	9,983	-	(45,400)	-	-	-
Total expenditure 2025	<u>880,470</u>	<u>2,166,562</u>	<u>847,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,894,864</u>	
Total expenditure 2024	<u>1,320,643</u>	<u>5,068,596</u>	<u>773,544</u>	<u>315,631</u>	<u>-</u>	<u>-</u>		<u>7,478,414</u>

Note: Event costs are no longer a separate function and are now contained within the service provision costs

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Notes to the financial statements

For the year ended 30 September 2025

6b Analysis of expenditure (previous period)

	Charitable activities					Support costs £	18 months to 30 September 2024 £
	Fundraising £	Service provision £	External Affairs £	Event costs £	Governance costs £		
Staff costs (Note 8)	997,816	3,135,676	537,452	98,810	-	775,253	5,545,007
Operational costs	234,248	533,810	26,148	131,157	-	-	925,363
Facilities costs	56,597	166,505	25,890	10,564	-	-	259,556
IT costs	60,915	179,211	27,865	11,370	-	-	279,361
Irrecoverable VAT	21,126	62,152	9,664	3,943	-	20,779	117,664
Other Costs	-	-	-	-	66,117	285,346	351,463
	<u>1,370,702</u>	<u>4,077,354</u>	<u>627,019</u>	<u>255,844</u>	<u>66,117</u>	<u>1,081,378</u>	<u>7,478,414</u>
Support costs	(64,476)	948,828	139,930	57,096	-	(1,081,378)	-
Governance costs	14,417	42,414	6,595	2,691	(66,117)	-	-
Total expenditure 2024	<u>1,320,643</u>	<u>5,068,596</u>	<u>773,544</u>	<u>315,631</u>	<u>-</u>	<u>-</u>	<u>7,478,414</u>

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Notes to the financial statements

For the year ended 30 September 2025

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	12 months to 30 September 2025 £	18 months to 30 September 2024 £
Depreciation	43,920	22,209
Operating lease rentals payable:		
Property	56,250	110,001
Other	2,087	67,110
Auditor's remuneration (excluding VAT):		
Audit	18,700	17,800
Prior Year Audit	2,500	8,929
Other services	-	8,483
	43,920	22,209

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	12 months to 30 September 2025 £	18 months to 30 September 2024 £
Salaries and wages	2,512,605	4,834,012
Redundancy and termination costs	7,595	11,496
Social security costs	285,094	464,991
Pension costs	113,182	234,508
	2,918,476	5,545,007

The redundancy and termination costs were settled and paid at the balance sheet date .

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025 No.	2024 No.
£60,000 – £69,999	1	-
£70,000 – £79,999	2	-
£80,000 – £89,999	-	-
£90,000 – £99,999	-	-
£100,000 – £109,999	-	2
£110,000 – £119,999	-	1
£130,000 – £139,999	-	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £415,231 (2024: £502,940).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

From 1/11/25 – 31/5/25 Robin Hepburn, a former Trustee, held the post of Interim CEO. They have subsequently been re-appointed as a Trustee. At no point were they both Trustee and Interim CEO. The appointment was approved by the Charity Commission

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £2,744 (2024: £1,090) incurred by 6 (2024: 3) members relating to attendance at meetings of the trustees.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**Notes to the financial statements****For the year ended 30 September 2025****9 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 84 (2024: 132).

Staff are split across the activities of the charity as follows (average headcount basis):

	2025 No.	2024 No.
– Raising funds	14	21
– Central Services	15	19
– Service Provision	41	81
– External Affairs	12	9
– Event Costs	2	2
	84	132

10 Related party transactions

Donations from 1 (2024: 1) of the Trustees during the year totalled £1,800 (2024: £1,800). The Health Foundation, of which David Smart is a Governor, made no donation in the year (2024: £13,000). There were no further related party transactions.

11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

	Asset under construction £	Improvements to leasehold property £	Computer equipment & software £	Total £
Cost				
At the start of the year	15,694	90,476	116,269	222,439
Additions in the year	461	–	–	461
Transfer	(16,155)	–	16,155	–
At the end of the year	–	90,476	132,424	222,900
Depreciation				
At the start of the year	–	78,305	9,689	87,994
Charge for the year	–	5,164	38,756	43,920
Eliminated on disposal	–	–	–	–
At the end of the year	–	83,469	48,445	131,914
Net book value				
At the end of the year	–	7,007	83,979	90,986
At the start of the year	15,694	12,171	106,580	134,445

All of the above assets are used for charitable purposes.

We are currently developing a new CRM system and a new module has been developed during the year costing £15,694. This has now been brought into use and will be depreciated from 1 October 2025.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**Notes to the financial statements****For the year ended 30 September 2025****13 Debtors**

	2025 £	2024 £
Trade debtors	14,565	72,164
Other debtors	-	2,448
Prepayments and accrued income	630,254	707,082
	<u>644,819</u>	<u>781,694</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	17,637	51,501
Taxation and social security	106,376	49,107
Other creditors	70,334	89,194
Accruals and deferred income	492,979	787,281
	<u>687,326</u>	<u>977,083</u>

15 Deferred income

Income is deferred where contract income is received upfront but the services are provided over a period of time. The income is released in line with the provision of the agreed services.

	2025 £	2024 £
Balance at the beginning of the period	742,552	1,560,059
Amount released to income in the period	(742,552)	(1,560,059)
Amount deferred in the period	443,921	742,552
	<u>443,921</u>	<u>742,552</u>

16 Pension scheme

SCHEME: TPT Retirement Solutions – The Growth Plan

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2025 to 31 March 2028: £2,100,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Notes to the financial statements

For the year ended 30 September 2025

17a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	90,986	-	90,986
Net current assets	3,176	273,898	277,074
Net assets at 30 September 2025	94,162	273,898	368,060

17b Analysis of net assets between funds (prior period)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	134,445	-	134,445
Net current assets	(116,726)	213,978	97,252
Net assets at 30 September 2024	17,719	213,978	231,697

18a Movements in funds (current year)

	At 1 October 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2025 £
Restricted funds:					
Alice Ellen Cooper Dean CF	-	5,000	(5,000)	-	-
Bukham Family Foundation	-	105,527	(8,794)	-	96,733
Garfield Weston Foundation	6,250	75,000	(75,000)	-	6,250
Len Thomson	-	1,000	(1,000)	-	-
Moondance	-	45,627	(22,812)	-	22,815
The National Lottery Community Fund	-	287,720	(287,720)	-	-
Northern Ireland Carers Fund	9,529	-	(9,529)	-	-
Oakdale	-	3,000	(3,000)	-	-
Ruth Docherty	-	1,000	(1,000)	-	-
Scottish Government	101,308	607,851	(607,850)	-	101,309
Simon Gibson Trust	-	10,000	(10,000)	-	-
Scottish Government Lived Experience	5,928	28,792	(26,322)	-	8,398
Susan Hill	-	41,404	(41,404)	-	-
Dr Sue Pack	-	7,500	(7,500)	-	-
Bird Song (Vogelgezung)	54,963	79,179	(107,749)	-	26,393
Welsh Government	-	118,944	(118,944)	-	-
W M Mann Foundation	36,000	-	(24,000)	-	12,000
Total restricted funds	213,978	1,417,544	(1,357,624)	-	273,898
Unrestricted funds:					
General funds	17,719	2,613,685	(2,537,242)	-	94,162
Total unrestricted funds	17,719	2,613,685	(2,537,242)	-	94,162
Total funds	231,697	4,031,229	(3,894,866)	-	368,060

The narrative to explain the purpose of each fund is given at the foot of the note below.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)

Notes to the financial statements

For the year ended 30 September 2025

18b Movements in funds (prior period)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2024 £
Restricted funds:					
Aviva Foundation	32,083	-	(32,083)	-	-
Alice Ellen Cooper Dean CF	-	5,000	(5,000)	-	-
CHK Foundation	-	30,000	(30,000)	-	-
City Bridge Trust	8,646	-	(8,646)	-	-
Eveson Charitable Trust	-	10,000	(10,000)	-	-
Extended Helpline	-	75,546	(75,546)	-	-
Garfield Weston Foundation	-	75,000	(68,750)	-	6,250
Hospital Saturday Fund	-	2,000	(2,000)	-	-
The National Lottery Community Fund	-	431,844	(431,844)	-	-
Northern Ireland Carers Fund	53,169	30,917	(74,557)	-	9,529
Paul Bassham	-	5,000	(5,000)	-	-
Rayne Foundation	-	20,000	(20,000)	-	-
Scottish Government	-	1,013,084	(911,776)	-	101,308
St James Place	10,001	-	(10,001)	-	-
Simon Gibson Trust	-	10,000	(10,000)	-	-
Souter Charitable Trust	-	5,000	(5,000)	-	-
Scottish Government Lived Experience	-	79,784	(73,856)	-	5,928
Susan Hill	-	65,000	(65,000)	-	-
Bird Song (Vogelgezang)	77,818	259,927	(282,782)	-	54,963
Welsh Government	-	39,001	(39,001)	-	-
W M Mann Foundation	-	72,000	(36,000)	-	36,000
Total restricted funds	181,717	2,229,103	(2,196,842)	-	213,978
Unrestricted funds:					
General funds	(122,725)	5,422,016	(5,281,572)	-	17,719
Unrestricted funds	(122,725)	5,422,016	(5,281,572)	-	17,719
Total funds	58,992	7,651,119	(7,478,414)	-	231,697

Purposes of restricted funds

Aviva Foundation – To provide training to schools professionals

Alice Ellen Cooper Dean CF– SPOT for secondary and primary schools within their catchment area in Dorset and rural West Hampshire.

Bukhman – provision of SPOT in all schools in England

CHK Foundation– Helpline

City Bridge Trust– Locality work in London, covering training, GP and awareness

Eveson Charitable Trust– helpline across Herefordshire, Worcestershire and West Midlands

Extended Helpline– Delivery costs for Beat's digital services

Garfield Weston Foundation– Helpline services

Hospital Saturday Fund– Helpline

Len Thomson – spend in Scotland

The National Lottery Community Fund– Locality based work in Scotland and North East England

Moondance – Funding CRM

Northern Ireland Carers Fund– Delivering support services to carers in Northern Ireland

Oakdale – funding for SPOT

Paul Bassham– helpline in Norfolk

Rayne Foundation– Peer support service

Ruth Doherty – spend in Scotland

Scottish Government– Support services in Scotland

Scottish Government Lived Experience– funding work to establish and run the lived experience panel in Scotland

St James Place– Helpline services

Simon Gibson Trust– Helpline

Souter Charitable Trust– Helpline in Scotland

Dr Sue Pack – Helpline

Susan Hill – London fundraising event

Bird Song (Vogelgezang)– External Affairs including Policy and Campaigns

Welsh Government– Support services in Wales

W M Mann Foundation– Staffing in Scotland

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**Notes to the financial statements****For the year ended 30 September 2025**

19 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Less than one year	37,500	37,500	1,096	5,795
One to five years	15,625	75,000	-	1,096
Over five years	-	-	-	-
	53,125	112,500	1,096	6,891

20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.