



Trustees Report and Financial Statements

For the year ended 31 March 2022

Beat (formerly Eating Disorders Association)
A company limited by Guarantee
Registered number: 02368495
Charity numbers: 801343 and SC039309

Beat
Eating disorders

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

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BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

Dr Stephen Anderson
Jo Bennett
Mike Cooke, Chair
Richard Davis (resigned 20 September 2022)
Valerie Jolliffe, Treasurer
Dr Sandeep Ranote (resigned 20 September 2022)
Dr Paul Robinson
Neil Roskilly
Emily Rothwell
David Smart

Company registered number

02368495

Charity registered numbers

801343 and SC039309

Registered office

1 Chalk Hill House, 19 Rosary Road, Norwich, Norfolk, NR1 1SZ

Company secretary

Claire Reynolds

Executive team

Andrew Radford, Chief Executive Officer
Caroline Price, Director of Services
Tom Quinn, Director of External Affairs
Claire Reynolds, Director of Finance and Resources
Philip Roethenbaugh, Director of Marketing & Income Generation

Independent auditors

Larking Gowen LLP, King Street House, 15 Upper King Street, Norwich, NR3 1RB

Bankers

The Co-Operative Bank, 69 London Street, Norwich, NR2 1HT

NatWest, 21 Gentlemans Walk, Norwich, NR2 1NA

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Beat is supported by a multidisciplinary Clinical Advisory Group of senior clinicians:

Dr Stephen Anderson (Consultant Psychiatrist)
Abigail Cardwell (Lead Occupational Therapist)
Dr Erica Cini (Consultant Child and Adolescent Psychiatrist and Clinical Lead)
Sam Clark-Stone (Lead Clinician and Registered Mental Health Nurse)
Sarah Fuller (Specialist Eating Disorder Dietitian)
Dr Sheryllin McNeil (Clinical Psychologist)
Dr Ciaran Newell (Consultant Nurse)
Dr Dasha Nicholls (Consultant Child and Adolescent Psychiatrist and Clinical Lead)
Dr Paul Robinson (Consultant Psychiatrist)
Becca Randell (Kent, Surrey and Sussex Implementation Lead, Children's Mental Health - KSS Academic Health Science Network and KSS Applied Research Collaborative)
Professor Ulrike Schmidt (Professor of Eating Disorders & Consultant Psychiatrist)

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CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

We started this year following a period of rapid change in response to the pressures and restrictions of the pandemic. Even as we move out of that period, demand for our services has remained high as people with eating disorders have continued to face significant barriers to accessing appropriate services. In the face of this demand, Beat delivered 127,705 support sessions - more than ever before in a single year and a reflection of how dedicated services for people with eating disorders are needed now more than ever. Growing awareness of the seriousness of these mental illnesses is also contributing to the increasing numbers of people reaching out to Beat for support.

We were fortunate to start the year in a strong financial position. This meant that we could focus our efforts on strengthening services developed and launched during the previous year, as well as ensuring we are working to high standards of beneficiary involvement. We recognise the importance of not just involving our beneficiaries in the development of new initiatives but also actively coproducing with groups who represent the diversity of those affected by eating disorders. This is an area where we expect to see exciting changes over the year to come. Developments to our services have also been supported by our clinical advisory group who ensure that we are guided by the latest research and clinical best practice.

Our work in the devolved nations has also continued to go from strength to strength. During this year we launched nations-specific helplines for Scotland, Wales and Northern Ireland, a mark of our ongoing commitment to listening to the needs of those across the whole of the UK. Our campaigning work has also ensured that eating disorders have remained on the political agenda and that government and healthcare services across all nations are being held to account.

By continuing to move our support online we are able to not only reach more people with eating disorders and their carers but also continue to adapt to their needs and ideas. This was the first year that we brought our 'Frontline' conference for both professionals and informal carers online, with lively participation and positive feedback from those attending. We now have an impressive spread of online training permanently available to carers, school professionals and the eating disorder workforce through our new online learning platform and in collaboration with Health Education England.

Beat's work to improve the lives of people with eating disorders and their loved ones is made possible through the generosity of a huge number of dedicated individuals. I would like to thank every single person who contributed to Beat's impact over the past year by offering their time, skills, lived experience and funding. This includes our volunteers, donors, campaigners, fundraisers, partners and supporters. Your ongoing commitment to improving the lives of people affected by eating disorders is what makes our work possible.

As ever, I would also like to thank my fellow Trustees and all of our staff for their hard work over the past year. I am excited to see where your dedication, agility and passion for supporting our beneficiaries takes us over the year to come.



Mike Cooke, Chair
Date: 12 October 2022

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements for the year 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

The company trades under the name Beat.

BACKGROUND

Eating disorders are serious mental illnesses that include anorexia, bulimia, binge eating disorder, ARFID (avoidant/restrictive food intake disorder) and OSFED (other specified feeding or eating disorder). Anorexia has a higher mortality rate than any other mental illness.

Eating disorders have an enormous impact on the person affected as well as their friends and family, seriously disrupting their education, employment and relationships. They cause both physical and psychological problems, often with long-term impacts.

Around 4% of people in the UK will suffer from an eating disorder at some point in their lives, with at least 1.25 million people suffering at any one time, at an estimated annual cost to the NHS of £4.6bn a year.

While anorexia and bulimia are most commonly found in girls and young women, they affect people of all genders, races, ages, genders, sexualities and backgrounds. Binge eating disorder normally affects adults, with men and women affected more equally.

We know that the sooner someone seeks and gets help, the more likely they are to make a fast and full recovery. But rapid treatment is difficult. On average, people delay for three years between their eating disorder symptoms emerging and seeking help from the NHS. They then find themselves in a cycle of waiting, treatment, partial recovery and relapse lasting another six years on average, with many people never fully recovering.

We also know that sufferers who have the empowered support of their families and friends are more likely to get well sooner. But when someone is affected by an eating disorder, the people close to them rarely know why it's happening or what to do about it. They also suffer as they don't know how to support their loved one to seek treatment, or how to stop things getting worse while they wait for treatment to start.

Suffering is further compounded by misunderstanding in society, misrepresentation in the media, and under-funding of research. Eating disorder sufferers can face stigma and discrimination at school, university and in the workplace.

PURPOSE

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

We do this by working directly with sufferers and their families, and by using that experience to highlight the challenges they face and to campaign for change. We work both nationally and locally and focus on three priority areas: early intervention, family and carer empowerment, and prevention and cure.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

(continued)

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 produce research that highlights the challenges and inequities faced by people affected by eating disorders, and we campaign for increased resourcing for eating disorders, reduced waiting times and better education for health and medical professionals.

OUR HISTORY

Beat has been working for people with eating disorders for over 40 years. Anorexic Aid was formed in Manchester in 1974 while Anorexic Family Aid was created in Norwich in 1976. The two organisations merged in 1989 to become the Eating Disorders Association. We started to use the name Beat in 2007 and changed our registered name to Beat (formerly Eating Disorders Association) on 18 October 2018.

OUR VALUES

All staff, trustees and volunteers at Beat share the vision of an end to the pain and suffering caused by eating disorders. We are inspired by the people we serve, by the difference we can make, and by our commitment to each other.

To make our vision a reality, we need to be bold. It takes a particular courage for our beneficiaries to ask us for help. And we need to be courageous in return, being proactive in seeking new opportunities, embracing new ways of working, and challenging things that are preventing our vision from becoming a reality.

Central to our success is our commitment to building and maintaining supportive and mutually empowering relationships with our colleagues, supporters and beneficiaries. In turn, these relationships provide us with unique experience and learning, which we use to speak with both compassion and authority about the realities of eating disorders.

We also believe that people performing at their best are happier in their work and that happy people perform at their best, so we aim to create and protect a trusting and collaborative environment where people can experiment, learn and flourish.

We all have the responsibility of ensuring our behaviours and relationships reflect these values on a day-to-day basis and of holding ourselves and each other accountable when they do not through Beat's management principles.

When we get this right, we will achieve brilliant results together, making Beat a truly inspiring and enjoyable place to work.

OUR STRATEGY

Our five-year strategy for 2019-24 sets out how we will make the greatest possible progress on our priorities of early intervention, family empowerment, and prevention and cure. Specifically, our goals during this period are for:

- Everyone who falls ill to begin and successfully complete treatment within the shortest possible timeframe, reducing the delay between someone falling ill and seeking treatment from over three years at present to less than 12 months.
- All families and carers of eating disorder sufferers to be fully informed and involved as their loved one seeks, receives and exits treatment, increasing the likelihood of successful and sustained recovery.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

(continued)

- An increase in the funding and priority given to eating disorders research so that there is a realistic chance of effective cures and prevention strategies being discovered.

To achieve the goals of our 2019-24 strategy, all our activities will be geared towards:~

- Supporting beneficiaries: providing online and telephone support to everyone who needs us, offering guidance to overturn decisions that deny early intervention or family empowerment, running communication campaigns and publishing materials to increase understanding of eating disorders, and developing the skills of carers through education, networking and peer support.
- Empowering professionals: developing and providing services to the NHS, offering high-quality training, developing information materials that guide professionals and institutions, lobbying for the comprehensive and effective inclusion of eating disorders in the training of medical professionals, and supporting academics performing high quality clinical research.
- Changing policy and practice: lobbying for better government policy and more generous funding, defining best practice and holding to account those responsible for delivering it, promoting the adoption of innovative treatment approaches, and communicating the real life experiences of eating disorder sufferers to decision makers and influencers.

ACHIEVEMENTS AND PERFORMANCE

This 2021-2022 annual report demonstrates progress over the past financial year against our 2019-24 strategy and will therefore concentrate on the following key areas of our work:

- Supporting beneficiaries
- Empowering professionals
- Changing policy and practice
- Income generation
- Publicity, marketing and mobilisation

SUPPORTING BENEFICIARIES

Beat offers both telephone and digital support services and operates 365 days per year. The reach of our services has grown substantially in recent years. In the 2021-2022 financial year we aimed to provide over 120,000 individual support sessions via our existing Helpline channels. Against this target we delivered 127,705 individual support sessions which included phone calls, web chats, emails, online groups and a wide range of individual support programmes for people with eating disorders and their carers, including:

- SharED – peer-to-peer support for young people provided over email by volunteer befrienders (6,770 support sessions)
- ECHO – weekly peer coaching for carers via telephone calls to provide emotional support and develop collaborative care skills (2,105 support sessions)
- Nexus – weekly telephone coaching for carers delivered by a Beat Adviser (2,772 support sessions)
- Bolster – coaching support for adults with disordered eating behaviours unable to access eating disorder treatment (395 support sessions)
- Motivate – fortnightly calls from a Beat Adviser and fortnightly access to moderated peer support groups to maintain motivation while service users wait for treatment for anorexia or bulimia (282 support sessions)
- Momentum – guided self-help for binge eating disorder from a Specialist Advisor, using NICE-recommended book 'Overcoming Binge Eating' (819 support sessions)

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FOR THE YEAR ENDED 31 MARCH 2022

(continued)

One of our goals for the year was to further extend our Helpline opening hours through the support of our volunteers and collaboration with international partners. Having already extended our opening hours to 9am – 8pm Monday – Friday, we have further extended our opening hours to midnight. Our Helpline is now open 91 hours per week.

To meet the rising demand for our services we increased not only the number of our Helpline Advisors and Support Officers, but also our team of active digital volunteers, which grew from 121 in April 2021 to over 200 in March 2022. These volunteers help to deliver our popular webchat service.

In addition to our one-to-one support services, we also delivered a number of group training sessions designed to enable carers of someone with an eating disorder to better support their loved one. Over the past year we have reached significantly more carers than previous years:

- Developing Dolphins – online training delivered by a Beat Clinical Associate Trainer over five evenings based on the New Maudsley method (425 carers attended)
- Raising Resilience – online workshops delivered by a Beat Clinical Associate Trainer over 5 weeks addressing topics including mealtime stress, setting boundaries and motivational techniques to support recovery (299 carers attended)
- Solace – video-based peer support facilitated by a Beat Clinical Associate Trainer and led by participants, enabling carers to share their feelings with others in a similar situation (695 carers attended)

We also launched the POD (Peer support and Online Development), a new online platform for anyone caring for someone with an eating disorder. It combines training, peer support and other resources in one easy-to-navigate place. Over 3,500 carers joined following the launch of the platform in November 2021, and we expect the platform to enable us to reach a far greater number of carers over the coming years.

EMPOWERING PROFESSIONALS

Empowering professionals to better support people with eating disorders and their carers remains an important aspect of our work. Building on the success of moving much of our in-person training online in 2020, one of our key goals for the year was to offer new online services including a virtual event platform and a learning management system for carers, teachers and other professionals.

We brought back our 'Eating Disorders: Support for the Frontline' conference, bringing 584 people together via an virtual event platform. This involved both carers and frontline workers coming together to share best practice in caring for someone with an eating disorder.

Having paused delivery of 'Beyond the Symptoms' in the previous financial year, we brought this course back in a new format as a video-call based course for clinicians, delivered over two half-days, followed by access to regular online peer support community of practice. The course aims to help clinicians to be better able to spot the signs of an eating disorder, make earlier referrals and provide appropriate support. We provided this training to 238 professionals during the year.

In collaboration with our partners at Health Education England we launched three e-learning sessions for the nursing workforce, hosted by e-Learning for Healthcare. This follows the launch of our training programme for medical students and foundation doctors in early 2021. We began work on a similar series of e-learning sessions for GPs and the primary care workforce for launch in the 2022-2023 financial year.

Finally, we began work to move our in-person 'Spotting the Signs' and 'Primary Prevention' training, for secondary schools and primary schools respectively, online and launched the 'SPOT' platform in early 2022. This sits alongside our 'POD' platform for carers in a learning management system which will host even more of our training for both carers and professionals over the coming years.

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(continued)

CHANGING POLICY AND PRACTICE

A key goal for the 2021-2022 financial year was to maximize our impact in Northern Ireland, Scotland and Wales, ensuring that eating disorder services are properly funded and focused on best practice. Our '3 Years On' report examining progress made by the Welsh Government since the 2018 Eating Disorder Service review was published in January. The Deputy Minister welcomed the report and stated that the Welsh Government will use it to inform their work going forward. Beat also continues to be represented on all three working groups for the implementation of the Review of Eating Disorder Services in Scotland. The new Scottish Intercollegiate Guidelines Network launched their new eating disorders guidance during January, with Beat having been involved throughout the review of these with one of our lived experience volunteers on the steering group. Progress in Northern Ireland has been slower, although the action we launched for supporters to encourage their Members of the Legislative Assembly to advocate for full funding for eating disorders resulted in 15 direct responses to Beat from MLAs and 5 Assembly questions on eating disorders.

In all four nations, our campaigning work over the past year has focused on securing the commitment of more medical and foundation schools to make effective education on eating disorders a compulsory part of their curriculum for all students. By the end of the financial year, we found that 14 of 41 medical schools were providing quality eating disorders education, with a further 8 in the process of achieving the required standard. Overall progress was achieved in 37 out of 41 medical schools, and over the coming year we will continue work with those who have expressed an interest in addressing this problem. As part of Eating Disorders Awareness Week, and to assist with the campaign, we launched an open letter to medical schools who have not engaged with the campaign that over 5,500 signed.

We have also seen progress in the commitments made by key decision makers to increase funding for eating disorder research. In September 2021 Yesterday, on behalf of the All-Party Parliamentary Group (APPG) on Eating Disorders, we published our 'Breaking the Cycle' report setting out the findings and recommendations of our inquiry into research funding. In response to our report, the Medical Research Council (MRC) has committed to organising one or more workshops to bring together funders and academics to explore building the capacity of the eating disorder research field. We have also received an invitation to join the steering group for this work.

Another significant highlight this year is the confirmation that eating disorders will be included in the Adult Psychiatric Morbidity Survey 2022 (APMS). The APMS is the main way that the Government and the NHS estimates the prevalence of mental health conditions in those aged 16 and over England. It is only conducted every 7 years and eating disorders were omitted from the last survey. We called for eating disorders to be included within the interview-based second phase of the APMS, to enable a robust assessment of the prevalence of eating disorders in English adults, through our membership of NHS Digital's steering group for the survey, and by writing to the Department for Health and Social Care (DHSC). In January 2022 the DHSC confirmed they would allocate the funding required to achieve, and the APMS 2022 will be the first study to investigate the prevalence of eating disorders in a nationally representative sample of English adults.

INCOME GENERATION

Without the generosity of individuals, families, companies and trusts who supported Beat over the past year, we would not be able to run our services to support those affected by eating disorders, nor to campaign on their behalf.

In 2021-22, we had income of £4.99 million, of which £4,511,627 was from voluntary sources, increasing fundraising income from the previous year by £1,291,753, equating to growth of 40%. In addition, we secured and delivered £386,056 worth of contracts and commissions with public sector partners. This has been by far our most successful year and was achieved across a wide range of income streams, which bodes well for the

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

(continued)

longer-term strength of the charity's finances.

Having seen a remarkable response from the general public, trusts and major donors to our appeals for emergency funding in 2020-21, our task this year was to replace the 'one off' funding with new income that would be sustainable. We achieved this in 2021-22, thereby protecting the growth in services and allowing us to help increasingly greater numbers of people.

Another aim was to increase the number and value of multi-year grants and donations. We go into 2022-2023 with over £1.7m in income already committed from charitable trusts or government funding, which encourages us to set a bold income target for the new financial year. Rising income from statutory sources is particularly heartening as it is a strong indicator of the quality of our relationship with the governments in each part of the UK.

Our most significant 'trust' funder remains The National Lottery Community Fund. During this year we were delighted to receive our third major grant from this funder in as many years. £947,000 was awarded to retain the extension of our Helpline and support the recruitment of additional volunteers.

Our unrestricted income has always been heavily supported by individuals fundraising in their communities through challenge events and other local and online fundraising activities. Going into this year our ambition was to exceed pre-pandemic levels of participation and income. We succeeded in raising over £780,000 surpassing the previous year by 33%, with the help of a total of 1,173 fundraisers.

A trend of increasing donations from the general public, which began in the pandemic, has thankfully continued. Over £250,000 was donated via our new website and we now have nearly 850 people making monthly donations to Beat. We plan to invest further in Individual Giving in order to enable our individual supporters to increase their important support for us in this way.

While support from the corporate sector remains quite modest in comparison to other sources of income, we were delighted to secure a grant of £70,000 from the insurance firm Aviva, to expand our roll-out of our SPOT programme.

PUBLICITY, MARKETING AND MOBILISATION

At the start of the year we launched our new website. The site is now clearer and easier to navigate and the changes made reflect feedback from our beneficiaries who were consulted during the development process.

Our top-tier media coverage remained strong throughout the year, covering a wide range of national outlets including BBC Online, the Telegraph and the Independent. Beat was mentioned nearly 4,000 times across print and online media, and over 1,000 times across broadcast media. A notable period of media success was Eating Disorders Awareness Week in March when we campaigned for all UK medical schools and foundation programmes to introduce proper training on eating disorders. We also had significant results in the devolved nations, including a news report on ITV Wales featuring one of our media volunteers.

Recruitment over the past year has focused on ensuring that we are sufficiently resourced to deliver a wide range of new services and projects to the highest possible standard. Co-production is one area where we have invested in new roles to deliver an array of projects which will ensure we are not only working closely with people with lived experience of an eating disorder in our own work, but also supporting NHS services to better collaborate with those they serve. Alongside these initiatives, our work has continued to be supported by a growing cohort of Lived Experience Volunteers. This role is a new iteration of our earlier Ambassador programme, and offers volunteers opportunities to contribute their experience via Beat training sessions, external speaking events, media opportunities and workshops to co-produce new services.

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FOR THE YEAR ENDED 31 MARCH 2022

(continued)

We have been supporting our staff team by developing new initiatives to support wellbeing, which has included changing our working week so that full time hours can be worked over 4 days, with a 3 day weekend. We decided to pilot this change during lockdown, having noticed that our productivity went up when we reduced staff hours to save money for a short period in Spring 2020. We therefore decided to test out whether that productivity increase could be maintained once we started paying people their full-time wage again. After piloting for 12 months, it has become clear that Beat has become more effective even though we're working slightly fewer hours. Staff are of course very happy with the change and our beneficiaries can therefore only experience positive results from it.

LOOKING FORWARD

Following a period of significant expansion across all of our services, our goal for the 2022-2023 financial year is to consolidate our existing workstreams and launch services which have been in development over the past year. During the 2022-23 financial year, our plans include:

- More than 200,000 individual support sessions to be delivered via our existing Helpline and related channels, with an advocacy service to be launched to provide additional case worker support to people needing to challenge bad decisions about their access to treatment or information.
- An expanding suite of short online self-directed courses for different groups of clinical staff to be developed and rolled out.
- More than 4,000 schools to be registered users of the SPOT platform, with more than 8,000 schools professionals having completed relevant modules.
- A campaign to be launched to encourage eating disorder services to adopt Beat's best practice standards on early intervention, family and carer engagement and transitions between services.
- All medical schools and deaneries to have committed to provide an adequate standard of eating disorder education for all students and trainees, with at least 50% having already started delivery.
- A significant increase in funding for eating disorder research to have been agreed by at least one major research funder.
- Co-production at Beat becomes central to all new developments and is offered as a commissioned service to external partners.

FINANCIAL REVIEW

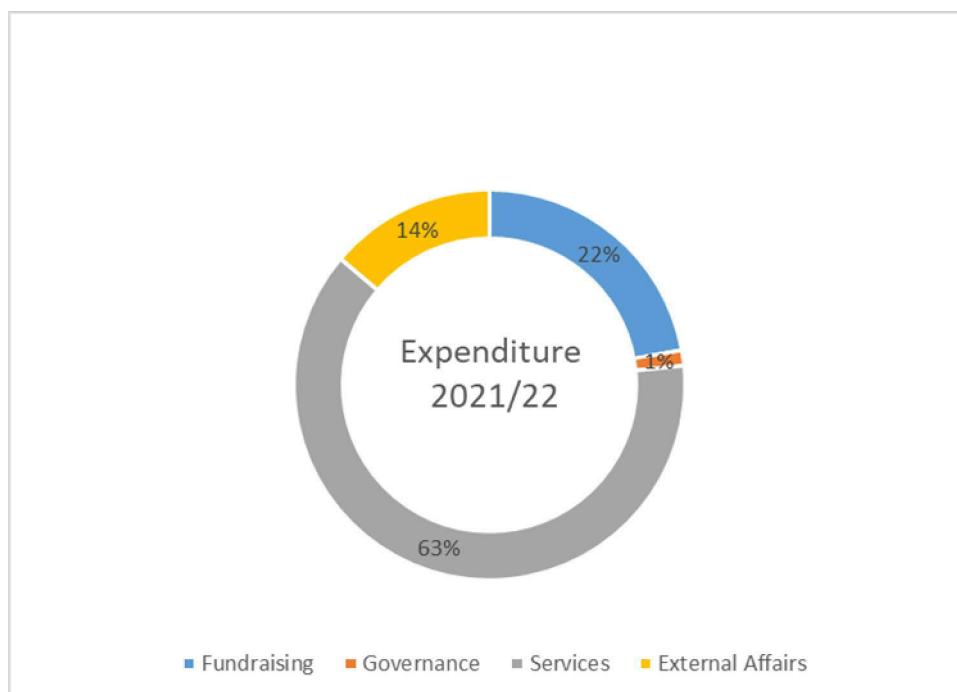
2021/22 was another strong year for Beat financially, with a number of sizeable donations being received late in the year to be spent in 2022/23 and beyond. Income has grown in almost all areas with particular success in trusts and statutory and community fundraising. We have also secured a good number of public sector contracts which will be delivered and recognized in future years.

Total income for the year ended 31 March 2022 was £4.99 million compared to £3.42 million for the previous year. Expenditure of £4.54 million was incurred in this financial year compared to £2.75 million in the year ended 31 March 2021. This has increased the total funds held by the charity to £2.43 million at 31 March 2022, compared to £1.99 million at 31 March 2021.

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FOR THE YEAR ENDED 31 MARCH 2022

(continued)



Balance Sheet

The value of fixed assets continues to fall as assets are generally no longer purchased but procured on a revenue basis. The net book value of fixed assets at 31 March 2022 was £37,009, down from £49,892 at 31st March 2021 due to depreciation charges in the year. Debtors levels have increased significantly from £902,628 in March 2021 to £2,331,840 at March 2022. All debts have subsequently been received or are considered fully recoverable. The increase was mainly due to a high amount of contract invoicing to NHS partners during March 2022. The total figure for cash held at 31st March 2022 was £2,272,523 which is an increase from the previous year where we held £1,757,306. Creditors also increased significantly to £2,206,658, previously £710,758. The increase is in all areas of creditors but most significantly an increase in deferred income received by Beat.

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(continued)

Fundraising regulation

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 twelve fundraisers, led by the Director of Marketing & Income Generation, all of whom are members of the Institute of Fundraising. Beat does not use the services of professional fundraising agencies to conduct any part of our fundraising programme. We promote a 'Supporters Promise' that sets out the standards donors can expect, including a pledge to not put undue pressure on supporters to make a gift. Beat also has a formal complaints procedure. There was one fundraising complaint in 2021-22 (nine in 2020-21) - which was resolved internally. Beat follows The Code of Fundraising Practice, as promoted by the Fundraising Regulator. A Vulnerable Supporters Statement was introduced in 2019-20.

We are committed to working ethically and responsibly with all our supporters. This is detailed within our supporter promise, available on our website. This promise describes how we will always prioritise the health and wellbeing of supporters, never placing them under undue pressure and ensuring we work honestly, respectfully and sensitively with all supporters including fundraisers. We ensure personal data and details are collected and managed appropriately and we would never sell information to other parties.

Environmental Impact

We are committed to monitoring and reducing our environmental impact at Beat. We have an environmental action plan to monitor further improvements. We enable staff to work from home and employ paperless systems.

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 June 2022, 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. This year the board also considered the changes to risk caused by the recent growth and success of the organization.

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

The key risks identified by the Trustees are as follows:

- Cyberattack causing loss or theft of data of a commercially sensitive or personal nature.
- Failure to comply with data protection or similar legislation.
- Inability to recruit or retain the right staff and volunteers
- Support services provide ineffective or inaccurate advice
- Failure to meet contracted or promised outputs and outcomes for contracts and grants
- There is unforeseen negative media or social media scrutiny and criticism

None of the above risks caused loss or harm to the organization during the year but we continue to improve and increase actions and controls to reduce and mitigate these risks.

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(continued)

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:

- 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.

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 1 April 2022 we require reserves of £1.28 million and will endeavour (subject to timing fluctuations) to have reserves within plus or minus 10% of this figure.

Income fluctuates significantly throughout the year at Beat. Therefore reserves will be monitored to ensure they are line with projections and that total funds remain above reserves required, or if they do fall below that we have reliable forecasts to show them returning to the required level.

If free reserves fall or are predicted to fall below one month's full operating costs or two months' staff costs, trustees will take immediate action.

As at 31 March 2022 current funds are as follows:

	2022	2021
	£'000	£'000
Restricted funds	938,642	620,970
General funds	1,494,646	1,364,721
Total	2,433,288	1,985,691

After adjusting for fixed assets that gives Beat free reserves at 31st March 2022 of £1,457,637. This amount is slightly higher than the reserves required but reflects a particular point in time at which additional spending was planned for delivery of projects and services. We anticipate reserves levels to remain closer to the planned levels as we move through the year ending 31st March 2023.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

(continued)

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 for the purposes of charity law. Under the charity's Articles of Association they are known as 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.

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, not including any time (upto a maximum of six years) spent as Chair, Vice Chair or Treasurer. There must be at least six Trustees. The Board of Trustees meets quarterly and is responsible for the strategic direction and oversight of the charity. The Board has two 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.

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 among 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 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. 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.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Trustees' responsibilities statement

The Trustees (who are also directors of Beat (formerly Eating Disorders Association) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mike Cooke

Date: 12 October 2022

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

INDEPENDENT AUDITORS' 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 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEAT (FORMERLY EATING DISORDERS ASSOCIATION) (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' 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.

Opinion 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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' report.

We have nothing to report in respect of the following matters in relation to which 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
- we have not received all the information and explanations we require for our audit; or
- the Trustees 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' report and from the requirement to prepare a Strategic report.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEAT (FORMERLY EATING DISORDERS ASSOCIATION) (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Auditors' 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 the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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.

Due to the field in which the charitable company operates, we identified the areas most likely to have a direct material impact on the financial statements as compliance with the UK accounting standards, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. In addition, we considered the provisions of other laws and regulations which, whilst not having a direct impact on the financial statements, are fundamental to the charitable company's ability to operate including employment law, safeguarding, health and safety and GDPR.

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- Enquiry with management about any actual or potential litigations and claims against the charity;
- Enquiry with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Review of Board meeting minutes during the year and since the year end;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BEAT (FORMERLY EATING DISORDERS ASSOCIATION) (CONTINUED)

There are inherent limitations in our audit procedures described above. The more removed that laws or regulations are from financial transactions, the less likely it is that we would be aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and management and the inspection of regulatory and legal correspondence, if any.

Material misstatement that arises due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

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 to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Joanne Fox BA FCA (Senior statutory auditor)

for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
King Street House
15 Upper King Street
Norwich
NR3 1RB

Date: 27 October 2022

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	2,369,182	2,142,445	4,511,627	3,219,874
Charitable activities	3	475,613	-	475,613	183,967
Other trading activities	4	4,064	-	4,064	11,163
Investments	5	214	-	214	84
Total income		2,849,073	2,142,445	4,991,518	3,415,088
Expenditure on:					
Raising funds		1,000,962	-	1,000,962	850,223
Charitable activities		1,718,186	1,824,773	3,542,959	1,895,195
Total expenditure		2,719,148	1,824,773	4,543,921	2,745,418
Net movement in funds		129,925	317,672	447,597	669,670
Reconciliation of funds:					
Total funds brought forward		1,364,721	620,970	1,985,691	1,316,021
Net movement in funds		129,925	317,672	447,597	669,670
Total funds carried forward		1,494,646	938,642	2,433,288	1,985,691

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 23 to 44 form part of these financial statements.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)
REGISTERED NUMBER: 02368495

BALANCE SHEET
AS AT 31 MARCH 2022

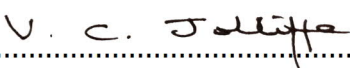
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	37,009	49,892
Current assets			
Debtors	10	2,331,840	902,658
Cash at bank and in hand		2,272,523	1,757,306
		<u>4,604,363</u>	<u>2,659,964</u>
Creditors: amounts falling due within one year	11	<u>(2,206,658)</u>	<u>(710,758)</u>
Net current assets		2,397,705	1,949,206
Total assets less current liabilities		2,434,714	1,999,098
Creditors: amounts falling due after more than one year	12	(1,426)	(13,407)
Total net assets		2,433,288	1,985,691
Charity funds			
Restricted funds		938,642	620,970
Unrestricted funds		1,494,646	1,364,721
Total funds		2,433,288	1,985,691

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Mike Cooke
Chairman
Date: 12 October 2022


.....
Valerie Jolliffe
Treasurer

The notes on pages 23 to 44 form part of these financial statements.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	<i>2021</i>
	£	£
Cash flows from operating activities		
Net cash used in operating activities	515,003	<i>837,494</i>
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	214	<i>84</i>
Purchase of tangible fixed assets	-	<i>(3,493)</i>
Proceeds from sale of investments	-	<i>108,615</i>
	<hr/>	<hr/>
Net cash provided by investing activities	214	<i>105,206</i>
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	515,217	<i>942,700</i>
Cash and cash equivalents at the beginning of the year	1,757,306	<i>814,606</i>
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	2,272,523	<i>1,757,306</i>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 23 to 44 form part of these financial statements

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beat (formerly Eating Disorders Association) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.3 Going concern

With the level of unrestricted funds and liquid assets available, the Trustees consider the organisation is in a stable financial position. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The Trustees consider that the budgeted cashflow is sufficient with the level of unrestricted reserves for Beat to be able to meet its liabilities as they fall due. For this reason, the Trustees consider it appropriate for the financial statements to continue being prepared on a going concern basis.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.5 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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 Trust 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.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteers time is not recognised in the accounts, please refer to the Trustees' report for more information about their contribution.

On receipt, donated 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Incoming resources from grants, including income from Government, is recognised when the charity has entitlement to the funds, and it is probable the amount will be received.

The value of services provided by volunteers has not been included in these accounts.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.6 Expenditure (continued)

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1.7 Government grants

Government grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.8 Interest receivable

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

1.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments.

Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives using the straight-line method.

Depreciation is provided on the following bases:

Leasehold improvements	- over the period of the lease
Office furniture and equipment	- 20% per annum on cost
Computer equipment	- 33.3% per annum on cost

1.10 Investments

Current asset investments are a form of financial instrument. They are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the fair value cannot be measured reliably, in which case it is measured at cost less impairment.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.11 Debtors

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

1.12 Cash at bank and in hand

Cash at bank and 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.

1.13 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.14 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.16 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 a member of a multi-employer 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 18.

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Individual giving	327,903	-	327,903
Public sector funding	55,419	-	55,419
Community fundraising	787,933	-	787,933
Major donors grants and donations	975,776	51,808	1,027,584
Trusts and Statutory Grants	47,299	2,090,637	2,137,936
Corporate donor	174,852	-	174,852
	<u>2,369,182</u>	<u>2,142,445</u>	<u>4,511,627</u>

Government grants comprise the following:

£Nil (2021: £56,991) of income under the Coronavirus Job Retention Scheme. This is a government scheme whereby employers can reclaim some of the costs of staff placed on furlough leave during the Covid-19 pandemic.

Legacy income of £24,564 is included in individual giving (2021: £5,056)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Community fundraising	528,898	-	528,898
Individual giving	390,461	-	390,461
Major donors grants and donations	485,993	-	485,993
Trusts and Statutory Grants	181,644	1,492,013	1,673,657
Government grants	56,991	-	56,991
Corporate donor	83,874	-	83,874
	<u>1,727,861</u>	<u>1,492,013</u>	<u>3,219,874</u>

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
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NOTES TO THE FINANCIAL STATEMENTS
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3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Income from training and conferences	81,870	81,870
Publications	7,687	7,687
Contract income	386,056	386,056
	<hr/> 475,613 <hr/>	<hr/> 475,613 <hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from training and conferences	21,255	21,255
Publications	15,193	15,193
Contract income	147,519	147,519
	<hr/> 183,967 <hr/>	<hr/> 183,967 <hr/>

4. Income from other trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Affinity income	4,064	4,064
	<hr/> 4,064 <hr/>	<hr/> 4,064 <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from other trading activities (continued)

(continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Affinity income	5,830	5,830
Sponsorship	5,333	5,333
	<u>11,163</u>	<u>11,163</u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Interest received	214	214

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Interest received	84	84

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Service provision	2,301,191	468,542	2,769,733
Fundraising costs	1,051,827	(50,865)	1,000,962
External affairs	517,647	104,693	622,340
Events	75,455	16,026	91,481
Governance	-	59,405	59,405
	<u>3,946,120</u>	<u>597,801</u>	<u>4,543,921</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Service provision	1,061,191	224,467	1,285,658
Fundraising costs	701,364	148,859	850,223
External affairs	627,505	(74,010)	553,495
Governance	-	56,042	56,042
	<u>2,390,060</u>	<u>355,358</u>	<u>2,745,418</u>

Our Marketing and Communications costs are considered to be support costs and are allocated accordingly from fundraising (2021 these were included in and allocated from external affairs). This is shown on page 32 as Communications support.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Service provision 2022 £	Fundraising costs 2022 £	External affairs 2022 £	Event costs 2022 £	Total funds 2022 £
Staff costs	1,446,412	671,190	397,895	50,001	2,565,498
Operational costs	522,791	167,101	45,975	14,161	750,028
Event costs	1,802	64,515	-	-	66,317
Facilities costs	129,435	58,417	28,921	4,427	221,200
IT costs	126,051	56,890	28,165	4,311	215,417
Unrecoverable VAT	74,700	33,714	16,691	2,555	127,660
	<u>2,301,191</u>	<u>1,051,827</u>	<u>517,647</u>	<u>75,455</u>	<u>3,946,120</u>
	<u>2,301,191</u>	<u>1,051,827</u>	<u>517,647</u>	<u>75,455</u>	<u>3,946,120</u>
	<i>Service provision 2021 £</i>	<i>Fundraising costs 2021 £</i>	<i>External affairs 2021 £</i>	<i>Event costs 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	619,365	479,955	419,556	-	1,518,876
Operational costs	251,848	89,789	102,855	-	444,492
Facilities costs	90,557	59,846	49,907	-	200,310
IT costs	79,203	52,342	43,649	-	175,194
Unrecoverable VAT	20,218	19,432	11,538	-	51,188
	<u>1,061,191</u>	<u>701,364</u>	<u>627,505</u>	<u>-</u>	<u>2,390,060</u>
	<u>1,061,191</u>	<u>701,364</u>	<u>627,505</u>	<u>-</u>	<u>2,390,060</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Service provision 2022 £	Fundraising costs 2022 £	External affairs 2022 £	Event costs 2022 £
HR costs	80,393	36,284	17,963	2,750
Finance costs	88,016	39,724	19,667	3,010
Central costs	146,631	66,179	32,764	5,015
Communications support	153,502	(193,052)	34,299	5,251
	468,542	(50,865)	104,693	16,026
	468,542	(50,865)	104,693	16,026

	Governance 2022 £	Total funds 2022 £
HR costs	-	137,390
Finance costs	-	150,417
Central costs	59,405	309,994
Communications support	-	-
	59,405	597,801
	59,405	597,801

	Service provision 2021 £	Fundraising costs 2021 £	External affairs 2021 £	Event costs 2021 £
HR costs	32,981	21,796	18,176	-
Finance costs	63,837	42,188	35,181	-
Central costs	38,497	25,441	21,219	-
Communications support	89,152	59,434	(148,586)	-
	224,467	148,859	(74,010)	-
	224,467	148,859	(74,010)	-

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Governance 2021 £</i>	<i>Total funds 2021 £</i>
HR costs	-	72,953
Finance costs	-	141,206
Central costs	56,042	141,199
Communications support	-	-
	<u>56,042</u>	<u>355,358</u>

7. Auditors' remuneration

	2022 £	2021 £
Fees payable to the company's auditor for the audit of the company's annual accounts	8,895	8,470
Fees payable to the company's auditor in respect of: All other non-audit services	1,265	1,210
	<u>1,265</u>	<u>1,210</u>

8. Staff costs

	2022 £	2021 £
Wages and salaries	2,622,727	1,613,810
Social security costs	241,231	148,889
Contribution to defined contribution pension schemes	89,756	70,512
	<u>2,953,714</u>	<u>1,833,211</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Staff costs (continued)

The average number of persons employed by the company during the year was as follows:

	2022	<i>2021</i>
	No.	<i>No.</i>
Charitable activities	85	<i>52</i>
Fundraising	19	<i>13</i>
	104	<i>65</i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	<i>2021</i>
	No.	<i>No.</i>
In the band £60,001 - £70,000	3	<i>2</i>
In the band £70,001 - £80,000	1	<i>-</i>
In the band £80,001 - £90,000	1	<i>1</i>

The key management personnel of the charity are the Trustees and the Executive Team.

The pay and benefits (including employer pension contributions) of the Executive Team during the year were £418,846 (2021: £383,568).

The value of services provided by Beat's volunteers has not been incorporated into these financial statements. However, Beat recognises that it could not have achieved everything set out in the Trustees' report had it not been for a dedicated team of volunteers and Ambassadors to help us fundraise, promote awareness, speak to the media and deliver services such as the Helpline, self-help networks and conferences.

No remuneration was paid to any Trustee during the year (2021: £Nil) and no expenses were reimbursed to any Trustee (2021: none).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. Tangible fixed assets

	Improvements to leasehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2021	90,476	184,415	274,891
At 31 March 2022	<u>90,476</u>	<u>184,415</u>	<u>274,891</u>
Depreciation			
At 1 April 2021	41,148	183,851	224,999
Charge for the year	12,319	564	12,883
At 31 March 2022	<u>53,467</u>	<u>184,415</u>	<u>237,882</u>
Net book value			
At 31 March 2022	<u>37,009</u>	-	<u>37,009</u>
<i>At 31 March 2021</i>	<u>49,328</u>	564	<u>49,892</u>

10. Debtors

	2022 £	2021 £
Trade debtors	1,317,751	466,830
Other debtors	833	649
Prepayments and accrued income	1,013,256	435,179
	<u>2,331,840</u>	<u>902,658</u>

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11. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	91,660	91,089
Other taxation and social security	351,747	110,677
Other creditors	3,117	4,994
Accruals and deferred income	1,760,134	503,998
	<u>2,206,658</u>	<u>710,758</u>
	2022	<i>2021</i>
	£	£
Deferred income at 1 April 2021	432,945	190,542
Resources deferred during the year	1,664,924	432,945
Amounts released from previous periods	(432,945)	(190,542)
	<u>1,664,924</u>	<u>432,945</u>

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.

12. Creditors: Amounts falling due after more than one year

	2022	<i>2021</i>
	£	£
Pension scheme deficit	1,426	13,407

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Charity funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	1,364,721	2,849,073	(2,719,148)	1,494,646
Restricted funds	620,970	2,142,445	(1,824,773)	938,642
	<u>1,985,691</u>	<u>4,991,518</u>	<u>(4,543,921)</u>	<u>2,433,288</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
General funds	829,609	1,923,075	(1,387,963)	1,364,721
Restricted funds	486,412	1,492,013	(1,357,455)	620,970
	<u>1,316,021</u>	<u>3,415,088</u>	<u>(2,745,418)</u>	<u>1,985,691</u>

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)
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**NOTES TO THE FINANCIAL STATEMENTS
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Restricted funds - current year

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
Aviva Foundation	-	70,000	-	70,000
BOTG - West Midlands	5,000	-	(5,000)	-
BBC Children in Need	14,964	-	(14,964)	-
City Bridge Trust	46,200	210,440	(46,200)	210,440
Campaigns	-	5,000	(5,000)	-
Echo Project	2,525	4,795	(7,320)	-
John Ellerman Foundation	15,865	-	(15,865)	-
Extended helpline	-	189,062	(152,507)	36,555
Garfield Weston Foundation	150,000	-	(75,000)	75,000
Health Foundation	2,500	-	(2,500)	-
Mels 40th Milestone Balls	13,840	34,308	(12,122)	36,026
The National Lottery Community Fund	239,153	491,565	(375,124)	355,594
NHS Lothian	14,899	33,131	(48,030)	-
NHS Norfolk and Waveney CCG	35,127	210,000	(196,102)	49,025
Northern Ireland Government	-	61,834	-	61,834
Scottish Government direct approach	-	219,648	(219,648)	-
Spot the Signs - Ethos	8,931	-	(8,931)	-
St James's Place Charitable Foundation	-	57,718	(57,718)	-
Margaret Starkie	-	12,500	-	12,500
Department for Digital, Culture, Media and Sport	-	483,316	(467,621)	15,695
Vogelgezung Ext Affairs Grant	71,966	-	(71,966)	-
Welsh Government	-	59,128	(43,155)	15,973
	<u>620,970</u>	<u>2,142,445</u>	<u>(1,824,773)</u>	<u>938,642</u>

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NOTES TO THE FINANCIAL STATEMENTS
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A description of the significant restricted funds is as follows:

Aviva	To provide training to school professionals
BOTG (Beat on the Ground)	Locality based work covering training, GP and awareness
BBC Children in Need	Funding to provide online advice and support to children and young people affected by family and friends with an eating disorder
City Bridge Trust	Locality work in London, covering training, GP and awareness
Department of Health and Social Care	Helpline services in England
John Ellerman Foundation	Recruiting, training and supporting volunteers
Extended helpline	Helpline services, including extended opening hours
Garfield Weston Foundation	Helpline services
Health Foundation	Helpline services
Mels 40th Milestone	Best practice campaign
The National Lottery Community Fund	Locality based work in Scotland and North East England
NHS Lothian	Email support services in Scotland
NHS Norfolk and Waveney CCG	Training and support services across East of England
Northern Ireland Government	Support services in Northern Ireland
Scottish Government	Support services in Scotland
St James's Place Charitable Foundation	Helpline services, including extended opening hours
Department for Digital, Culture, Media and Sport	Support services for sufferers and carers
Vogelgezang Ext Affairs Grant	External Affairs department including Policy and Campaigns
Welsh Government	Support services in Wales

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**NOTES TO THE FINANCIAL STATEMENTS
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Restricted funds - prior year

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Binge Eating Disorder Project	3,843	-	(3,843)	-
BOTG - Buckinghamshire	600	-	(600)	-
BOTG - Rhondda Cynon Taff	1,002	-	(1,002)	-
BOTG - Surrey	125	-	(125)	-
BOTG - Wales	112,116	-	(112,116)	-
BOTG - West Midlands	188	5,000	(188)	5,000
BOTG - West Sussex	625	-	(625)	-
Training of Carers	500	-	(500)	-
CBT/London Funders	-	22,021	(22,021)	-
CHK Foundation	62,500	-	(62,500)	-
BBC Children in Need	14,076	37,069	(36,182)	14,963
City Bridge Trust	44,713	115,863	(114,376)	46,200
Department of Health and Social Care	-	90,000	(90,000)	-
Echo Project	10,304	14,595	(22,372)	2,527
John Ellerman Foundation	18,735	35,000	(37,870)	15,865
Garfield Weston Foundation	-	150,000	-	150,000
Health Foundation	-	30,000	(27,500)	2,500
Helpline Fund	25,000	26,508	(51,508)	-
Mels 40th Milestone Balls	11,130	2,710	-	13,840
The National Lottery Community Fund	-	357,771	(118,618)	239,153
NHS Lothian	2,023	24,834	(11,959)	14,898
Norfolk Community Foundation	7,228	-	(7,228)	-
The National Lottery Community Fund - second grant	-	451,009	(451,009)	-
NHS Norfolk and Waveney CCG	-	35,127	-	35,127
Scottish Government	-	42,963	(42,963)	-
SCVO Wellbeing Scot Govt	-	12,515	(12,515)	-
Spot The Signs - Ethos	1,857	8,088	(1,014)	8,931
Vogelgezang Ext Affairs Grant	169,847	-	(97,881)	71,966
Welsh Government	-	30,940	(30,940)	-
	<u>486,412</u>	<u>1,492,013</u>	<u>(1,357,455)</u>	<u>620,970</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	37,009	-	37,009
Current assets	3,665,721	938,642	4,604,363
Creditors due within one year	(2,206,658)	-	(2,206,658)
Creditors due in more than one year	(1,426)	-	(1,426)
Total	1,494,646	938,642	2,433,288

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	49,892	-	49,892
Current assets	2,038,994	620,970	2,659,964
Creditors due within one year	(710,758)	-	(710,758)
Creditors due in more than one year	(13,407)	-	(13,407)
Total	1,364,721	620,970	1,985,691

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income for the year (as per Statement of Financial Activities)	447,597	669,670
Adjustments for:		
Depreciation charges	12,883	20,563
Dividends, interests and rents from investments	(214)	(84)
Decrease in stocks	-	10,715
Increase in debtors	(1,429,182)	(194,339)
Increase in creditors	1,497,808	334,172
Decrease in pension provision	(13,889)	(3,203)
Net cash provided by operating activities	515,003	837,494

16. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	2,272,523	1,757,306
Total cash and cash equivalents	2,272,523	1,757,306

17. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	1,757,306	515,217	2,272,523
	1,757,306	515,217	2,272,523

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

18. Pension commitments

The charity participates in a multi-employer pension scheme that provides benefits to some 1,300 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 charity 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 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 has asked the participating employers to pay additional contributions to the scheme as follows:

£3,312,000 per annum for the period 1 April 2022 to 30 September 2025.

Where the scheme is in deficit, and where the charity has agreed to a deficit funding arrangement, the charity 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 unwinding of the discount of the net present value is recognised as a finance cost.

The present value of the liability at 31 March 2022 is £3,918 (2021: £17,438)

The share of contributions paid to the scheme by the company in the year amounted to £4,413 (2021: £4,284)

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NOTES TO THE FINANCIAL STATEMENTS
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19. Operating lease commitments

At 31 March 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	<i>2021</i>
	£	£
Not later than 1 year	119,519	<i>113,653</i>
Later than 1 year and not later than 5 years	166,394	<i>97,460</i>
	285,913	<i>211,113</i>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2022	<i>2021</i>
	£	£
Operating lease rentals	113,653	<i>123,642</i>

20. Related party transactions

Donations from 5 (2021 - 3) of the Trustees during the year totalled £2,463 (2021: £1,752). The Health Foundation, of which David Smart is a Governor, made donations totalling £14,000 (2021: £58,000) in the year. There were no further related party transactions.