

**THE COMPLEMENTARY AND NATURAL  
HEALTHCARE COUNCIL**

**Company Number 06643004**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 December 2023**

**The Complementary and Natural Healthcare Council**  
**Financial Statements**  
**For the year ended 31 December 2023**

**Contents**

	<b>Page</b>
Regulatory Information	1
Report of the Directors	2 - 3
Report of the Accountants	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the Financial Statements	7 - 10

**The Complementary and Natural Healthcare Council**  
**Financial Statements**  
**For the year ended 31 December 2023**

**Regulatory Information**

<b>Directors</b>	Ann Katherine Godsell Dawn Pearl Atkinson Earle Derek Abrahamson Iain Geoffrey McInnes Jennifer Mary Barnes Lynsey Claire Metcalfe Philip Rose-Neil Tara Willmott Tejia Sinikka Barr
<b>Secretary</b>	Magus Secretaries Limited
<b>Registered Office</b>	134 Buckingham Palace Road London SW1W 9SA
<b>Accountants</b>	Magus Chartered Accountants 134 Buckingham Palace Road London SW1W 9SA
<b>Bankers</b>	Co-operative Bank plc Specialist Charity Team 4th Floor 9 Prescott Street London E1 8BE  Nationwide Building Society Kings Park Road Moulton Park Northampton NW3 6NW

# The Complementary and Natural Healthcare Council

## Directors' Report

### For the year ended 31 December 2023 (Continued)

The directors present their report and financial statements for the year ended 31 December 2023.

#### Principal activities

The principal activity of the company throughout the year was to establish and maintain a regulatory body for Complementary and Natural Healthcare.

The following directors have held office during the year:

Ann Katherine Godsell  
Dawn Pearl Atkinson  
Earle Derek Abrahamson  
Iain Geoffrey McInnes  
Jennifer Mary Barnes  
Kevin John Barron (Resigned 06 February 2023)  
Lynsey Claire Metcalfe  
Philip Rose-Neil  
Tara Willmott  
Tejia Sinikka Barr

#### Directors' responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**The Complementary and Natural Healthcare Council**  
**Directors' Report**  
**For the year ended 31 December 2023 (Continued)**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**On behalf of the board:**

.....

**Date:** .....

Iain Geoffrey McInnes  
**Director**

# **Accountants' Report to the Members on the preparation of the unaudited Statutory Financial statements of The Complementary and Natural Healthcare Council for the year ended 31 December 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Complementary and Natural Healthcare Council for the year ended 31 December 2023 set out on pages 5 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of The Complementary and Natural Healthcare Council, as a body, in accordance with the terms of our engagement letter dated 24 October 2012. Our work has been undertaken solely to prepare for your approval of the financial statements of The Complementary and Natural Healthcare Council and state those matters that we have agreed to state to the Board of Directors of The Complementary and Natural Healthcare Council, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Complementary and Natural Healthcare Council and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that The Complementary and Natural Healthcare Council has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Complementary and Natural Healthcare Council. You consider that The Complementary and Natural Healthcare Council is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Complementary and Natural Healthcare Council. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**For and on behalf of Magus Chartered Accountants**

134 Buckingham Palace Road  
London  
SW1W 9SA

Date: .....

**The Complementary and Natural Healthcare Council**  
**Income and Expenditure Account**  
**For the year ended 31 December 2023**

	Notes	Year Ended 31 December 2023 £	Year Ended 31 December 2022 £
<b>Incoming resources</b>			
Registration fees	2	431,945	453,885
Interest received		-	-
Other Income		-	-
		<u>431,945</u>	<u>453,885</u>
<b>Total incoming resources</b>			
<b>Resources expended</b>			
Professional support activities and administration costs	4 & 5	420,787	410,876
Governance costs	6	15,008	11,079
		<u>435,795</u>	<u>421,956</u>
<b>Total resources expended</b>			
<b>Net (deficit)/income for the period before taxation</b>		<b>(3,850)</b>	31,929
Taxation	8	-	-
<b>Net (deficit)/income for the period after taxation</b>		<b>(3,850)</b>	31,929
Fund balances brought forward		<u>297,230</u>	<u>265,301</u>
Fund balances carried forward		<u>293,380</u>	<u>297,230</u>

There are no other recognised gains or losses.

# The Complementary and Natural Healthcare Council

## Balance Sheet as at 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
<b>Fixed Assets</b>					
Tangible Fixed Assets	9		50,909		62,334
 <b>Current Assets</b>					
Debtors	10	243		239	
Cash at bank and in hand		<u>259,326</u>		<u>245,556</u>	
		259,569		245,794	
 <b>Creditors: Amounts falling due within one year</b>					
	11	<u>(17,098)</u>		<u>(10,898)</u>	
 <b>Net Current Assets</b>					
			<u>242,471</u>		<u>234,896</u>
 <b>Total Net Assets</b>					
			<u><u>293,380</u></u>		<u><u>297,230</u></u>
 <b>Reserves</b>					
Income and Expenditure account			<u><u>293,380</u></u>		<u><u>297,230</u></u>

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006.

The member's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2016).

Approved and authorised for issue by the Board on: .....  
Signed on their behalf by:

Iain Geoffrey McInnes  
Director

**Company Number 06643004**



# The Complementary and Natural Healthcare Council

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1 Accounting Policies

##### Basis of Accounting

The company has taken advantage of the provisions of paragraph 3(3) of schedule 4 of the Companies Act and adopted the Companies Act formats to reflect the nature of the company's activities as a not for profit entity. The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2016).

The company is reliant on initial and annual renewal of registration fee income in order to support the costs of running its activities. The directors have considered management accounts, cash flow projections and budgets for the year 2023 and believe the company will have sufficient resources to meet its liabilities as they fall due and that it is appropriate for the financial statements to be prepared on a going concern basis.

##### Income

Initial and annual renewal of registration fees are allocated to income as received.

##### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation for payment to be made. Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory requirements.

##### Tangible Fixed Assets

The company has a capitalisation policy of £500. Any asset of less than £500 in value is expensed immediately in the income and expenditure account. Depreciation is provided to write off the cost of the Fixed Assets over their estimated useful lives at the following annual rates:

Office fixtures and fittings	Straight line over 3 years
Office equipment	Straight line over 3 years
Website	Straight line over 3 years
Data Register	Straight line over 10 years

##### Operating leases

Operating lease and rental costs, where substantially all the benefits and risks of ownership remain with the lessor have been charged to expenditure as they arise.

#### 2 Membership Income

	2023	2022
	£	£
Registration Fees	431,945	453,885
Interest Received	-	-
Other Income	-	-
	<u>431,945</u>	<u>453,885</u>

#### 3 Operating Income

	2023	2022
	£	£
Net operating income for the period is stated after charging:		
Depreciation	14,911	19,139
Asset Write off	-	17,920
	<u>14,911</u>	<u>37,059</u>

**The Complementary and Natural Healthcare Council**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023 (Continued)**

<b>4 Professional Support/Activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Attendance fees	1,446	300
Venue Hire	1,799	1,957
Assessors/Other Fees	5,714	3,744
	<u>8,959</u>	<u>6,001</u>
	<u><u>8,959</u></u>	<u><u>6,001</u></u>
<b>5 Administration Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Rent and Rates	2,617	2,433
Legal & professional fees	72,213	57,313
Consultants fees	-	1,050
Staff costs	246,314	237,550
Subscription fee	685	910
IT Support & Web development	34,130	30,934
Travel and Subsistence	899	1,292
Marketing & branding	25,364	18,906
Printing, postage and stationery	3,608	3,212
Telephone	506	564
Other office costs	-	263
Insurance	2,444	2,393
Depreciation	14,911	19,139
Bank Charges	8,137	10,998
Assets Write Off	-	17,920
	<u>411,828</u>	<u>404,875</u>
	<u><u>411,828</u></u>	<u><u>404,875</u></u>
<b>6 Governance Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Travel and Subsistence	7,784	4,935
Audit and accountancy fees	7,224	6,144
	<u>15,008</u>	<u>11,079</u>
	<u><u>15,008</u></u>	<u><u>11,079</u></u>

**The Complementary and Natural Healthcare Council**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023 (Continued)**

<b>7 Staff Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross salaries	219,589	210,914
Social security costs	20,123	20,241
Pension costs	6,602	6,395
	<u>246,314</u>	<u>237,550</u>

**Staff Numbers**

The average number of staff employed by the organisation for the period was 4 (2022:4)

<b>8 Taxation</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
United Kingdom corporation tax at 19% on Investment income	-	-
	<u>-</u>	<u>-</u>

**9 Tangible Fixed Assets**

**Cost**

As at 1 January 2023	144,679
Additions	3,485
Disposal	-
Carried forward at 31st December 2023	<u>148,164</u>

**Depreciation**

As at 1 January 2023	82,344
Charge for the year	14,911
Eliminated in respect of disposals	-
Carried forward at 31st December 2023	<u>97,255</u>

**Net Book Value**

As at 31st December 2022	<u>62,334</u>
As at 31st December 2023	<u>50,909</u>

**Fixtures Fittings and  
equipment**

<b>10 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	204	200
Rent Deposit	39	39
	<u>243</u>	<u>239</u>

**The Complementary and Natural Healthcare Council**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023 (Continued)**

<b>11 Creditors: Amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	8,640	3,206
Social security and other taxes	7,505	7,000
Pension Fund	368	-
Company Credit Card	474	582
Corporation Tax	111	111
	<u>17,098</u>	<u>10,898</u>

**12 Capital Commitments**

There is no capital commitments.

**13 Related party transactions**

There were no related party transactions during the year.

**14 Limited Liability**

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

<b>15 Statement of movements on Reserves</b>	£
Balance at 1 January 2023	297,230
Net Income for the year	<u>(3,850)</u>
Balance at 31 December 2023	<u><u>293,380</u></u>