



# Trustees' Report and Financial Statements

For the year ended 31 March 2021

BEAT (FORMERLY EATING DISORDERS ASSOCIATION)  
A company limited by Guarantee  
Registered number: 02368495  
Charity numbers: 801343 and SC039309

**Beat**  
Eating disorders

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**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 2021**

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**Trustees**

Stephen Anderson (appointed 22 June 2021)  
Jo Bennett  
Mike Cooke, Chairman  
Richard Davis  
Valerie Jolliffe, Treasurer  
Professor Hubert Lacey (resigned 9 December 2020)  
Dr Sandeep Ranote  
Dr Paul Robinson  
Neil Roskilly  
Emily Rothwell (appointed 22 September 2020)  
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 2021**

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

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)

Dr Fiona Duffy (Consultant Clinical Psychologist and Clinical Lead)

Sarah Fuller (Specialist Eating Disorder Dietitian)

Dr Menna Jones (Consultant Clinical Psychologist and Clinical Lead)

Dr Rhys Jones (Consultant Psychiatrist)

Dr Dasha Nicholls (Consultant Child and Adolescent Psychiatrist and Clinical Lead)

Dr Paul Robinson (Consultant Psychiatrist)

Professor Janet Treasure (Consultant Psychiatrist)

Becca Randell (Kent, Surrey and Sussex Implementation Lead, Children's Mental Health - KSS Academic Health Science Network and KSS Applied Research Collaborative)

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the audited financial statements of the company for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (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 has been omitted.

The company trades under the name Beat.

### **REPORT OF THE CHAIRMAN**

Beat started this financial year in the midst of the Covid-19 crisis. The pandemic not only had an impact on how we deliver our services, but also generated a level of demand for support which we had never seen before. People with eating disorders have been profoundly affected by the anxiety, restrictions and isolation which we have all known over the past year. They have also had to face new challenges including longer waits for treatment and disruption to their support networks and coping strategies. As a result, our staff have heard from many people whose eating disorders have sadly worsened, and many more who have fallen ill for the first time.

Beat has risen to this challenge and sought to do the very best we can for people with eating disorders. By March 2021 we were supporting over 12,000 people a month, a staggering fourfold increase on the number supported in March 2020 and by the end of the year, our staff team and volunteers had delivered almost 100,000 support sessions to eating disorder sufferers and their carers. During this time, we launched several new specialist support services designed to address the changing needs amongst our beneficiaries, which we are now seeing rolled out at a larger scale with the support of our funders and commissioners.

This year has also seen the launch of our new training package for medical schools and deaneries, designed to address the current gaps in knowledge amongst newly qualified doctors encountering patients with eating disorders for the first time. Along with our first online Eating Disorders International Conference held in January 2021, this has laid the foundation for a future programme of work to better educate a wide range of professionals about eating disorders.

We have also continued to grow our work in Scotland, Wales and Northern Ireland. This has included supporting a review of eating disorder services in Scotland, securing funding from the governments in both Scotland and Wales and appointing our first National Officer for Northern Ireland.

I remain in awe of our staff and volunteers, who have continued to show incredible drive and determination to provide our beneficiaries with high quality services when they need them most. They have adapted to new ways of working and have approached the past year as an opportunity to really listen to what our beneficiaries want from us, and to develop innovative new services in response.

I would like to thank every single funder and fundraiser who has supported our work over the past year. Without their generosity and willingness to let us use their funding where it was needed most we would not have had the positive impact which I am proud to report. As demand for Beat's services remains high and the impact of Covid-19 endures, we will continue to rely upon their ongoing commitment to people with eating disorders and their loved ones.



Mike Cooke, Chairman

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

**BACKGROUND**

Eating disorders are serious mental illnesses that include anorexia nervosa, bulimia nervosa, binge eating disorder, ARFID (avoidant/restrictive food intake disorder) and OSFED (other specified feeding or eating disorder). Anorexia nervosa 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 nervosa and bulimia nervosa are most commonly found in girls and young women, they affect people of all genders, races, ages, 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 people with an eating disorder 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 the high levels of misunderstanding in society and misrepresentation in the media. 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 empowerment, and prevention and cure.

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

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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

## **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.
- 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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

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, offer guidance to overturn decisions that deny early intervention or family empowerment, run communication campaigns and publish materials to increase understanding of eating disorders, and develop the skills of carers through education, networking and peer support.
- Empowering professionals: developing and providing services to the NHS, offer high-quality training, develop information materials that guide professionals and institutions, lobby for the comprehensive and effective inclusion of eating disorders in the training of medical professionals, and support academics performing high quality clinical research.
- Changing policy and practice: lobbying for better government policy and more generous funding, define best practice and hold to account those responsible for delivering it, promote the adoption of innovative treatment approaches, and communicate the real life experiences of eating disorder sufferers to decision makers and influencers.

### **ACHIEVEMENTS AND PERFORMANCE**

This 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 has been running a Helpline service since 1989 and our direct support services remain at the core of our work to end the pain and suffering caused by eating disorders. We now offer both telephone and digital support services and operate 365 days per year. Our direct support channels include telephone calls, one-to-one webchat, online support groups, social media direct messaging and more intensive individual support services. We support both sufferers and carers to better understand eating disorders and empower them to seek the treatment needed to make a fast recovery. Over the past year we have continued to develop our existing support channels, as well as developing and piloting new services.

Our goals for 2020/21 were to:

- Expand the Helpline service as new additional funding is obtained to provide over 5,000 support sessions per month by extending opening hours and expanding the home-based digital volunteer team.
- Expand our suite of courses and workshops for carers and train 300 carers during the year.

Our Helpline supported 77,518 people on 99,988 occasions during the financial year 2020-21, an average of

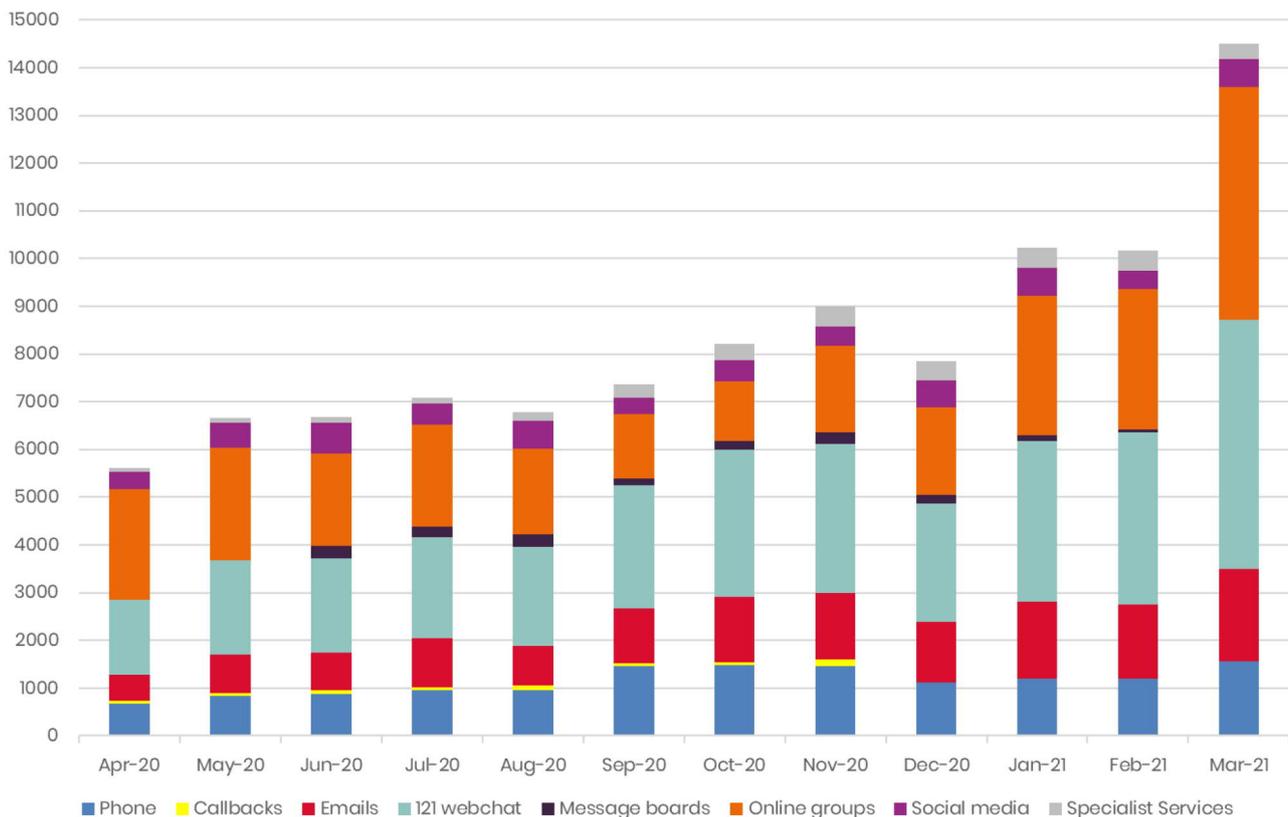
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

(continued)

over 8,000 support sessions per month and far in excess of our target of 5,000 support sessions per month. Demand for our services increased steadily over the course of the year, and we responded in turn by increasing the availability of our advisors and recruiting more digital volunteers. The Helpline team made a successful transition to working remotely and have continued to provide an uninterrupted, high quality service during the pandemic, even while working from home. Session numbers have steadily increased across all channels over the course of the year, in response to rising demand, reaching over 14,000 support sessions delivered in March 2021. This increase in demand also led us to extend our opening hours in September 2020, so that service users can now contact us from 9am to 8pm on weekdays. 98% of callers rated the information and support provided by our Helpline as good or excellent.

*"Thank you so much for all your help! You've been so helpful today and have given some really useful resources. Thanks for being so understanding and positive. I feel a lot less stressed about talking to the GP and a lot more ready to open up."* - Helpline Service User



*Number of sessions per 'channel' per month (April 2020 to March 2021)*

In recognition of the new set of challenges faced by people with eating disorders during the pandemic, we used this year to create new specialist support services and adapt existing ones. This included coaching to help people who are waiting for eating disorders treatment to start their recovery journey as early as possible, as well as a suite of new services to enable carers to better support their loved one. Through expanding our online forums, we have also helped people connect with and support each other at this difficult time. This has been especially important for many people who've been separated from family and friends this year and have struggled to cope without their usual support networks.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

(continued)

	Calls	• Webchats	• Email	• Social Media	• Online groups
<b>Feb '20</b>	• 1094	• 1543	• 452	• 201	• 987
<b>March '21</b>	• 3476	• 6315	• 1948	• 581	• 4889
<b>% increase</b>	• 218%	• 309%	• 331%	• 189%	• 395%

The table above shows the increase in demand across each channel from the start of the pandemic to the end of the financial year.

Specialist support services developed and delivered this year include:

- SharED – peer-to-peer support for young people provided over email by volunteer befrienders (149 people supported)
- ECHO – weekly peer coaching for carers via telephone calls to provide emotional support and develop collaborative care skills (113 carers supported)
- Nexus – weekly telephone coaching for carers delivered by a Beat Adviser (84 carers supported)
- Bolster – coaching support for adults with disordered eating behaviours unable to access eating disorder treatment (48 people supported)
- 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 (16 people supported)
- Momentum – guided self-help for binge eating disorder from a Specialist Advisor, using NICE-recommended book 'Overcoming Binge Eating' (16 people supported)

*"I think the programme has made a massive difference in my life, and I've changed a lot in such a short time. It's been ten years of trying different support, but this programme is the first thing that's made a difference." - Bolster Service User*

In addition to our one-to-one specialist support services, we have 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 these have included:

- Developing Dolphins – online training delivered by a Beat Clinical Associate Trainer over five evenings based on the New Maudsley method, to equip carers with skills to support both their loved one in recovery and their own wellbeing (158 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 (162 carers attended)
- Solace – video-based peer support facilitated by a Beat Clinical Associate Trainer and led by participants, enabling carers to share their feelings and speak to others in a similar situation (506 carers attended)

*"I am just so grateful we have found you. I have been feeling so isolated and alone with this. It's awful to hear other stories but a comfort to know we're not alone and can support each other. It's also so valuable to have support and advise on strategies / how to cope with this dreadful illness" – Carer attending Solace*

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

**EMPOWERING PROFESSIONALS**

To reach our goals of early intervention, family empowerment and prevention and cure, we must also empower the health, education and other professionals who come into contact with those affected by eating disorders. A lack of understanding of eating disorders among health professionals can prevent people from getting life-saving treatment at the earliest opportunity — which we know is the best way to help them make a full recovery.

Our goals for the year were to:

- Develop an education package to enable universities and teaching hospitals to provide high quality teaching on eating disorders for all medical students and foundation trainees
- Deliver eating disorders training to over 1,300 health and education professionals

The pandemic meant that we had to abandon our existing approach of delivering most of our training in person. Nevertheless, we have used this year to create new opportunities to educate and empower a large number of medical and school professionals, as well as academics.

In early 2021 we launched an online training package for medical schools and deaneries, with support from the Royal College of Psychiatrists Faculty of Eating Disorders, Health Education England and the General Medical Council. We piloted the training with groups of medical students and foundation doctors prior to launch and are now encouraging all teaching institutions to ensure all students and junior doctors receive the training necessary to equip them with the knowledge they need to help people with eating disorders.

*"The medical training was really useful, really increased my confidence surrounding talking to people who may present with an eating disorder. I saw a patient recently with an eating disorder and was able to use the skills learnt from this session!" – 4th year medical student.*

We had been set to deliver our biennial Eating Disorders International Conference in March 2020 in Glasgow. The conference is aimed at academics, researchers, clinicians, psychiatrists, commissioners and students and provides an opportunity to engage with new research and explore how it can be used to improve policy and practice. Unfortunately the conference had to be cancelled due to the pandemic and postponed to January 2021. We took that decision to bring the conference online using a new events platform which enabled us to reach 320 delegates from 18 countries despite Covid-19 restrictions. While this shift initially presented some challenges, it has resulted in a new approach which will enable us to make our conferences and events more accessible into the future.

Since the start of the pandemic we have unfortunately been unable to deliver our Primary Prevention and Spotting the Signs training to primary and secondary school staff, and were therefore unable to meet our target for number of professionals trained. Instead, we have started work to move this training online, to be made available in late 2021, and anticipate this enabling us to reach far more education professionals than would ever have been possible in person. Despite not being able to run our usual training in schools, we were still able to engage 184 school professionals in our online workshop on Binge Eating Disorder during Eating Disorders Awareness Week in March 2021.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

**CHANGING POLICY AND PRACTICE**

Our campaigning and policy work aims to increase awareness of eating disorders amongst policy makers in order to achieve better and more generous government policy along with improved healthcare practice.

Our goals for 2020/21 were for:

- Define best practice standards across a number of 'non-clinical' indicators and start a campaign to promote them for adoption by the institutions which should implement them.
- Persuade relevant Government departments and arms-length bodies to acknowledge the potential for harm caused by insufficiently-considered anti-obesity campaigns, leading to a reduction in (and targeting elimination of) communications which risk the health and wellbeing of eating disorder sufferers.
- Launch a campaign to increase the funding for and quality of research into eating disorders.

Our highest profile campaign this year has been Public Health Not Public Shaming, launched in response to repeated government anti-obesity messaging and campaigns which were triggering and distressing people with eating disorders. This came to a head in the summer when the Government announced plans to step up its anti-obesity work in England in response to the Covid pandemic.

One of our greatest concerns was in relation to the Better Health App. As a consequence of Beat's lobbying, Public Health England agreed to amend the app to stop under 18s and people with low BMIs from using it. More recently, our attention has been focused on the legislation to introduce calories on menus in any restaurants and cafes, despite the lack of evidence for this having benefits in reducing obesity and in the face of research demonstrating its potential to harm people with eating disorders. We supported over 4,300 people to write to their MP about this issue, reaching 96% of MPs. At the time of writing, it looks like this legislation will pass, although our efforts have helped prevent this from being introduced in education settings, and establishments will be able to offer a non-calorie menu on request.

*"Your Public Health Not Public Shaming campaign encouraging us to contact the Prime Minister was just the thing I needed to see today – a reminder that it's not me who is wrong." – Beat campaigner*

We have also had productive early conversations with government about how any similar legislation might be introduced in Scotland and Wales, particularly surrounding the use of stigmatising language and involving people with lived experience when developing new policies on obesity.

We postponed activity on our best practice campaign for clinicians as it would not have been appropriate or constructive to launch this during the pandemic when pressure on services was already very high.

The All-Party Parliamentary Group (APPG) on Eating Disorders in Westminster (for which Beat is the secretariat) has continued to be influential, with membership increasing by a third. The group commissioned the report "Short-Changed", authored by Beat, which looked into funding reaching the frontline in Children and Young People's community eating disorder services in England. This was based on data from 2019/20 and found that 90% of the total additional funding provided was not actually spent on the services it was pledged to. It also found that a fifth (21%) of CCGs actually spent less on children and young people's community eating disorder services in 2019/20 than in 2018/19. The APPG also heard evidence about the levels of funding for eating disorders research funding, and applied significant pressure on the Government's obesity strategy.

In Scotland, an Eating Disorder Service Review was conducted. Beat worked closely with the Review Leads and in March 2021 the review was published with 15 recommendations to be delivered over a ten-year period.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

**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. For this we thank every one of them.

In 2020/21, we had income of £3,415,088 in total, of which £3,219,874 was from voluntary sources, increasing fundraising income from the previous year by £819,263. This equates to growth of 34%.

Such success was far from our expectation in April 2020, at the beginning of the pandemic. In fact, we began the year by lowering our income target by £800,000, from the original target of £2.9m. We were very concerned about the public's freedom to engage in our Community Fundraising activities, the effect on the private sector's ability to engage in our corporate programme and the general public's willingness to give during such uncertain times. In contrast, we have had our most successful fundraising year ever. The public got behind our emergency appeal, we found innovative ways to continue community fundraising, grant making trusts applied flexibility to make their committed funding more usable and gave additional grants, plus we received significant funding from the UK Government and the devolved governments in Scotland and Wales.

Community Fundraising has always been the backbone of our unrestricted fundraising income. So, naturally, we were very concerned about the way the pandemic and lockdowns would affect this. We were delighted therefore that 1,250 people participated in events (up from 750 the year before) and we raised almost £529,000 (just 2% down on 2019/20).

*"Every kilometre of my challenge means Beat continues to provide support to people with eating disorders. As society reopens, I hope the patients we are supporting can use the world's opportunities as a goal for their recovery and that my fundraising means Beat can help them along the way." – Eating Disorders Nurse and Beat fundraiser*

Donations from the general public, in the form of one-off gifts and regular giving, have always been modest compared to Community Fundraising. However, in 2020/21 we saw a major shift. At the start of the pandemic, we ran a comprehensive emergency public appeal. Our supporters responded magnificently. During an eight-week period, we raised over £75,000, recruited over 1,000 new donors and saw 500 past donors return. This step-up in Individual Giving continued, eventually rising by 150% compared to 2019/20.

Funds from charitable trusts and statutory sources increased from £812,000 in 2019/20 to £1.6m in 2020/21. We also secured a grant for 2021-23 from the Tampon Tax Fund, worth just over £1m, to enable a significant expansion of our support services for families and carers. Meanwhile, the NHS has increasingly seen Beat as a reliable partner in delivering training to carers and professionals as well as peer support and guided self-help services.

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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

**PUBLICITY, MARKETING AND MOBILISATION**

This year we built on the success of the previous year's publicity and marketing, whilst also capitalising on fresh media interest due to the pandemic. Highlights include two appearances on the Jeremy Vine Show, a lead health story in the Telegraph for our work on calories on menus, and two separate appearances for our media volunteers for BBC Breakfast. We also advised several high-profile television programmes, most notably the latest series of The Crown on Netflix, on portraying Princess Diana's experiences with bulimia responsibly. In June 2020, actor Christopher Eccleston presented a BBC Lifeline Appeal to support the work we do for people affected by eating disorders.

For Eating Disorders Awareness Week 2021, we focused on raising awareness of binge eating disorder (BED). More people live with BED than with anorexia or bulimia, yet not many know the signs of BED or how to get help. We worked with a group of people with lived experience of binge eating disorder to create a Eating Disorders Awareness Week campaign video which has been viewed over 1.3 million times. There were thousands of references across social media to our campaign hashtag #YouMightKnowMe on personal accounts, by other charities and healthcare providers. The social media creative assets were also shared extensively by supporters and picked up by news outlets (including BBC Look East and ITV Wales) as well as numerous NHS trusts.

We owe a huge amount to the volunteers who give their time in numerous ways to support our work. These individuals include Beat Ambassadors, digital volunteers working on our Helpline, media volunteers, campaigners and office volunteers. During the year we rolled out our new Ambassador programme, empowering volunteers to be more proactive in the promotion of our early intervention messaging in their communities. We also recruited 97 new digital volunteers to continue supporting our Helpline in response to rising demand for our services. Altogether, our volunteers provided over 10,000 volunteer hours to support almost every aspect of our work and have played an essential role in our response to the pandemic.

*"It is hard to put into words what being a Beat volunteer means to me. Whether you're helping someone find the right information, talking them through a difficult feeling or decision, helping them order their thoughts or just sitting and listening, every conversation feels so valuable because you are being there for someone when they need you most." – Natalie, Digital Volunteer*

**LOOKING FORWARD**

We expect the changing Covid-19 situation to continue to have an impact on our work over the coming year. However, we are confident that we can build upon the strong foundations we have laid over the past year. During the 2021-22 financial year we aim in particular to:

- Provide more than 120,000 individual support sessions via our existing Helpline channels.
- Extend our Helpline opening hours later into the evenings through the support of our volunteers and collaboration with international partners.
- Relaunch our website and offer new online services including a virtual event platform and a learning management system for carers, teachers and other professionals.
- Secure the commitment of more medical and foundation schools to make eating disorders part of their curriculum.
- Define best practice standards across a number of 'non-clinical' indicators and start a campaign to promote them for adoption by the institutions which should implement them, while stepping up our campaign to increase the funding for research into eating disorders.
- Maximize our impact in Northern Ireland, Scotland and Wales, notably in relation to ensuring that eating disorder services are properly funded and optimally focussed on early intervention and carer involvement.

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**FOR THE YEAR ENDED 31 MARCH 2021**

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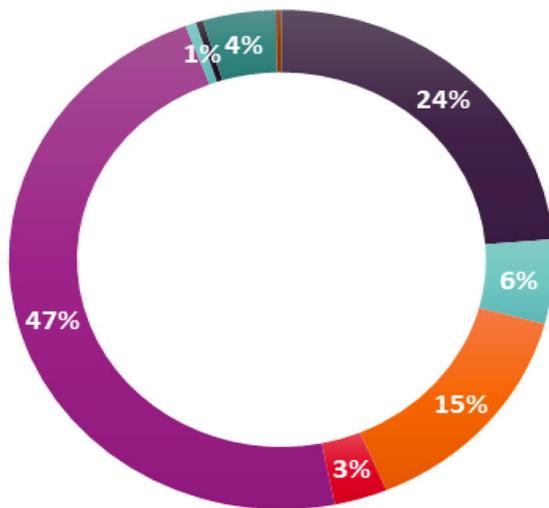
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**FINANCIAL REVIEW**

Financial results this year have been exceptionally strong which is vital given the increase in those accessing our services. This gives us the ability to expand to meet the needs of beneficiaries.

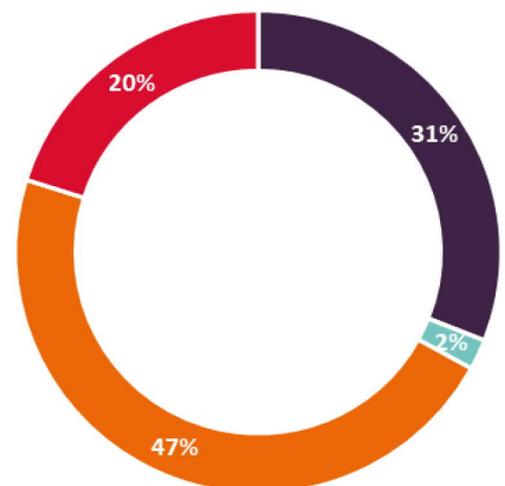
Total income for the year ended 31 March 2021 was £3.42 million compared to £2.58 million for the previous year. Expenditure of £2.75 million was incurred in this financial year compared to £2.64 million in the year ended 31 March 2020. This has increased the total funds held by the charity to £1.99 million at 31 March 2021, compared to £1.32 million at 31 March 2020.

**Income 2020/21**



- |                               |                          |
|-------------------------------|--------------------------|
| ■ Community Fundraising       | ■ Individual Giving      |
| ■ Major Donors                | ■ Corporate Donors       |
| ■ Trusts and Statutory Grants | ■ Training and Contracts |
| ■ Publications                | ■ Contract Income        |
| ■ Other Trading Activities    | ■ Investment Income      |

**Expenditure 2020/21**



- |               |                    |
|---------------|--------------------|
| ■ Fundraising | ■ Governance       |
| ■ Services    | ■ External Affairs |

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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(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 2021 was £49,892 down from £66,962 at 31st March 2020 due to depreciation charges in the year. Stock levels have reduced greatly and are no longer relevant to include. At 31st March 2020 the balance sheet showed a value of £10,715 consisting of training materials that have now been used. Debtors levels have increased from £708,319 in March 2020 to £902,658 at March 2021. All debts have subsequently been received or are considered fully recoverable. Cash investments have been converted and added to the cash at bank and in hand. The total figure for cash held at 31st March 2021 is £1,757,306 which is a large increase from the previous year where we held £814,606 cash at bank and in hand and £108,615 in investments. Creditors have increased to £710,758, previously £376,818. The increase is in all areas of creditors but most significantly an increase in deferred income received by Beat.

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 has a formal complaints procedure. There were nine fundraising complaints in 2020-21 (five in 2019-20)- these were all resolved internally. Beat follows The Code of Fundraising Practice, as promoted by the Fundraising Regulator. A Vulnerable Supporters Statement was introduced in 2019-20. Beat is registered with the Fundraising Regulator and complies with the Fundraising Code.

Environmental Impact

We are committed to monitoring and reducing our environmental impact at Beat. Our environmental staff group meets regularly and provides ideas and initiatives to help the organization and staff to work in an environmentally friendly way. Staff working from home has made a significant improvement in reducing travel and printing levels and we are working to ensure we retain these improvements as much as possible as we return to the offices.

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 2021, 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.

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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

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.

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 the charity have calculated that at 31 March 2021 it required reserves of £1,188,000 and will endeavour (subject to timing fluctuations) to have reserves within a 10% banding range of this figure.

Income fluctuates significantly throughout the year at Beat. Therefore reserves will be monitored to ensure they are in 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.

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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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	2021	2020
	£'000	£'000
Restricted Funds (must be applied in line with donors' instructions)	620,969	486,412
General Funds	1,364,722	829,609
Total Funds	1,985,691	1,316,021

After adjusting for fixed assets Beat has free reserves at 31st March 2021 of £1,314,830. 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 2022.

### **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 (up to 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. 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 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.

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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**(continued)**

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.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the company 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 company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees 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.

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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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 charity'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 charity's auditors are aware of that information.

**Auditors**

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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



.....  
**Mike Cooke**

Date: 30 September 2021

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

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

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**Opinion**

We have audited the financial statements of Beat (formerly Eating Disorders Association) (the 'charitable company') for the year ended 31 March 2021 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 2021 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.

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

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

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**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

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

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**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 charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: health and safety; employment law; and compliance with the UK Companies Act and Charity SORP.

The specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- 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.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatements in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves

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

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

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intentional concealment, forgery, collusion, omission or misrepresentation.

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](http://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: 22 December 2021

**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 2021**

	Note	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>	<i>Total funds 2020 £</i>
<b>Income from:</b>					
Donations and legacies	2	1,727,861	1,492,013	3,219,874	2,400,611
Charitable activities	3	183,967	-	183,967	170,615
Other trading activities	4	11,163	-	11,163	3,607
Investments	5	84	-	84	1,232
<b>Total income</b>		<b>1,923,075</b>	<b>1,492,013</b>	<b>3,415,088</b>	<b>2,576,065</b>
<b>Expenditure on:</b>					
Raising funds		850,223	-	850,223	896,037
Charitable activities		537,740	1,357,455	1,895,195	1,739,955
<b>Total expenditure</b>		<b>1,387,963</b>	<b>1,357,455</b>	<b>2,745,418</b>	<b>2,635,992</b>
<b>Net movement in funds</b>		<b>535,112</b>	<b>134,558</b>	<b>669,670</b>	<b>(59,927)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		829,609	486,412	1,316,021	1,375,948
Net movement in funds		535,112	134,558	669,670	(59,927)
<b>Total funds carried forward</b>		<b>1,364,721</b>	<b>620,970</b>	<b>1,985,691</b>	<b>1,316,021</b>

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

The notes on pages 26 to 46 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 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	49,892	66,962
<b>Current assets</b>			
Stocks	10	-	10,715
Debtors	11	902,658	708,319
Investments	12	-	108,615
Cash at bank and in hand		1,757,306	814,606
		<u>2,659,964</u>	<u>1,642,255</u>
Creditors: amounts falling due within one year	13	(710,758)	(376,818)
<b>Net current assets</b>		<u>1,949,206</u>	<u>1,265,437</u>
<b>Total assets less current liabilities</b>		<u>1,999,098</u>	<u>1,332,399</u>
Creditors: amounts falling due after more than one year	14	(13,407)	(16,378)
<b>Total net assets</b>		<u><u>1,985,691</u></u>	<u><u>1,316,021</u></u>
<b>Charity funds</b>			
Restricted funds		620,970	486,412
Unrestricted funds		1,364,721	829,609
<b>Total funds</b>		<u><u>1,985,691</u></u>	<u><u>1,316,021</u></u>

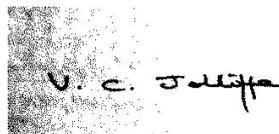
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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



Valerie Jolliffe, Treasurer

Date: 30 September 2021

The notes on pages 26 to 46 form part of these financial statements.

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

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>837,494</b>	89,639
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>84</b>	1,232
Purchase of tangible fixed assets	<b>(3,493)</b>	-
Proceeds from sale of investments	<b>108,615</b>	192,183
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	<b>105,206</b>	<b>193,415</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>942,700</b>	<b>283,054</b>
Cash and cash equivalents at the beginning of the year	<b>814,606</b>	531,552
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>1,757,306</b>	814,606
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 26 to 46 form part of these financial statements

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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**

The Trustees have considered the financial uncertainty of COVID-19, and the measures that have been put in place to respond to the crisis. The quick response in articulating Beat's needs to funders and supporters led to very positive early results in fundraising activities. This included securing government funding for the helpline for the first time in England, Scotland, and Wales. As a result, 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.

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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 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

**1.9 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.

**1.10 Operating leases**

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

**1.11 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. Accounting policies (continued)**

**1.12 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.

**1.13 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.

**1.14 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.

**1.15 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.

**1.16 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.

**1.17 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 20.

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**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Income from donations and legacies**

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

Government grants comprise the following:

£56,991 (2020: £nil) 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 £5,056 is included in individual giving (2020: £5,972)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Community fundraising	538,345	-	538,345
Individual giving	155,463	-	155,463
Major donors grants and donations	440,791	293,952	734,743
Trusts and Statutory Grants	50,127	761,863	811,990
Corporate donor	160,070	-	160,070
	<u>1,344,796</u>	<u>1,055,815</u>	<u>2,400,611</u>

**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. Income from charitable activities**

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from training and conferences	21,255	<b>21,255</b>
Publications	15,193	<b>15,193</b>
Contract income	147,519	<b>147,519</b>
	<u>183,967</u>	<u><b>183,967</b></u>

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from training and conferences	16,300	-	16,300
Publications	18,532	-	18,532
Contract income	104,083	31,700	135,783
	<u>138,915</u>	<u>31,700</u>	<u>170,615</u>

**4. Income from other trading activities**

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

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**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**4. Income from other trading activities (continued)**

**(continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Affinity income	3,507	3,507
Misc income	100	100
	<u>3,607</u>	<u>3,607</u>

**5. Investment income**

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

	<i>Unrestricted funds 2021</i>	<i>Total funds 2021</i>
Interest received	1,232	1,232
	<u>1,232</u>	<u>1,232</u>

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

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

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Service provision	837,122	272,547	1,109,669
Fundraising costs	686,588	209,449	896,037
External affairs	715,579	(144,425)	571,154
Governance	-	59,132	59,132
	<u>2,239,289</u>	<u>396,703</u>	<u>2,635,992</u>

A proportion of costs in External Affairs are considered to be support costs and are allocated accordingly. This is shown on page 35 as Communications support.

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

**Analysis of direct costs**

	<i>Service Provision 2021 £</i>	<i>Fundraising costs 2021 £</i>	<i>External affairs 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	619,365	479,955	419,556	<b>1,518,876</b>
Operational costs	251,848	89,789	102,855	<b>444,492</b>
Facilities costs	90,557	59,846	49,907	<b>200,310</b>
IT costs	79,203	52,342	43,649	<b>175,194</b>
Unrecoverable VAT	20,218	19,432	11,538	<b>51,188</b>
	<u>1,061,191</u>	<u>701,364</u>	<u>627,505</u>	<u><b>2,390,060</b></u>

	<i>Service Provision 2020 £</i>	<i>Fundraising costs 2020 £</i>	<i>External affairs 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	556,252	457,771	470,882	1,484,905
Operational costs	117,956	35,271	109,848	263,075
Event costs	-	64,789	-	64,789
Facilities	120,531	93,922	93,710	308,163
IT costs	22,227	18,416	22,862	63,505
Unrecoverable VAT	20,156	16,419	18,277	54,852
	<u>837,122</u>	<u>686,588</u>	<u>715,579</u>	<u>2,239,289</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**

	<i>Service Provision 2021 £</i>	<i>Fundraising costs 2021 £</i>	<i>External affairs 2021 £</i>	<i>Governance 2021 £</i>	<i>Total funds 2021 £</i>
HR costs	32,981	21,796	18,176	-	<b>72,953</b>
Finance costs	63,837	42,188	35,181	-	<b>141,206</b>
Central costs	38,497	25,441	21,219	56,042	<b>141,199</b>
Communications support	89,152	59,434	(148,586)	-	-
	<u>224,467</u>	<u>148,859</u>	<u>(74,010)</u>	<u>56,042</u>	<u><b>355,358</b></u>

	<i>Service Provision 2020 £</i>	<i>Fundraising costs 2020 £</i>	<i>External affairs 2020 £</i>	<i>Governance 2020 £</i>	<i>Total funds 2020 £</i>
HR costs	25,490	21,120	26,218	-	72,828
Finance costs	57,301	43,730	49,761	-	150,792
Central costs	43,301	33,046	37,604	59,132	173,083
Communications support	146,455	111,553	(258,008)	-	-
	<u>272,547</u>	<u>209,449</u>	<u>(144,425)</u>	<u>59,132</u>	<u>396,703</u>

**7. Auditors' remuneration**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the company's auditor for the audit of the company's annual accounts	<b>8,470</b>	7,425
Fees payable to the company's auditor in respect of: All other non-audit services	<b>1,210</b>	-
	<u><b>9,680</b></u>	<u>7,425</u>

**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. Staff costs**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>1,613,810</b>	1,365,738
Social security costs	<b>148,889</b>	126,598
Contribution to defined contribution pension schemes	<b>70,512</b>	60,311
	<b><u>1,833,211</u></b>	<u>1,552,647</u>

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

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<b>No.</b>
Charitable activities	<b>52</b>	43
Fundraising	<b>13</b>	9
	<b><u>65</u></b>	<u>52</u>

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

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<b>No.</b>
In the band £60,001 - £70,000	<b>2</b>	3
In the band £80,001 - £90,000	<b>1</b>	1

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 £383,568 (2020: £390,061).

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.

Trustees are reimbursed for reasonable travel expenses, which for the year amounted to £nil (2020: £385) for no Trustees (2020: 1). No remuneration was paid to any Trustee during the year.

**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**9. Tangible fixed assets**

	Improvements to leasehold property £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	86,983	184,415	271,398
Additions	3,493	-	3,493
At 31 March 2021	<u>90,476</u>	<u>184,415</u>	<u>274,891</u>
<b>Depreciation</b>			
At 1 April 2020	28,180	176,256	204,436
Charge for the year	12,968	7,595	20,563
At 31 March 2021	<u>41,148</u>	<u>183,851</u>	<u>224,999</u>
<b>Net book value</b>			
At 31 March 2021	<u>49,328</u>	<u>564</u>	<u>49,892</u>
<i>At 31 March 2020</i>	<u>58,803</u>	<u>8,159</u>	<u>66,962</u>

**10. Stocks**

	2021 £	2020 £
Training materials	-	10,715

**11. Debtors**

	2021 £	2020 £
Trade debtors	466,830	144,507
Other debtors	649	3,747
Prepayments and accrued income	435,179	560,065
	<u>902,658</u>	<u>708,319</u>

**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. Current asset investments**

	2021	2020
	£	£
Cash deposits	-	108,615
	<u>          </u>	<u>          </u>

**13. Creditors: Amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	91,089	40,887
Other taxation and social security	110,677	82,254
Pension fund loan payable	4,399	4,631
Other creditors	595	472
Accruals and deferred income	503,998	248,574
	<u>710,758</u>	<u>376,818</u>

	2021	2020
	£	£
Deferred income at 1 April 2020	190,542	33,376
Resources deferred during the year	432,945	190,542
Amounts released from previous periods	(190,542)	(33,376)
	<u>432,945</u>	<u>190,542</u>

**14. Creditors: Amounts falling due after more than one year**

	2021	2020
	£	£
Pension scheme deficit	13,407	16,378
	<u>          </u>	<u>          </u>

**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**15. Charity funds**

**Summary of funds - current year**

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
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>

**Summary of funds - prior year**

	Balance at 1 April 2019	Income	Expenditure	Transfers in/out	Balance at 31 March 2020
	£	£	£	£	£
Designated funds	250,000	-	(250,000)	-	-
General funds	853,137	1,488,550	(1,655,158)	143,080	829,609
Restricted funds	272,811	1,087,515	(730,834)	(143,080)	486,412
	<u>1,375,948</u>	<u>2,576,065</u>	<u>(2,635,992)</u>	<u>-</u>	<u>1,316,021</u>

**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**Restricted funds - current 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)	<b>5,000</b>
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)	<b>14,963</b>
City Bridge Trust	44,713	115,863	(114,376)	<b>46,200</b>
Department of Health	-	90,000	(90,000)	-
Echo Project	10,304	14,595	(22,372)	<b>2,527</b>
John Ellerman Foundation	18,735	35,000	(37,870)	<b>15,865</b>
Garfield Weston	-	150,000	-	<b>150,000</b>
Health Foundation Grant	-	30,000	(27,500)	<b>2,500</b>
Helpline Fund	25,000	26,508	(51,508)	-
Mels 40th Milestone Balls	11,130	2,710	-	<b>13,840</b>
National Lottery Community Fund	-	357,771	(118,618)	<b>239,153</b>
NHS Lothian	2,023	24,834	(11,959)	<b>14,898</b>
Norfolk Community Foundation	7,228	-	(7,228)	-
National Lottery - 2nd Fund	-	451,009	(451,009)	-
NHS Norfolk and Waveney CCG	-	35,127	-	<b>35,127</b>
Scottish Government	-	42,963	(42,963)	-
SCVO Wellbeing Scot Govt	-	12,515	(12,515)	-
Spot The Signs - Ethos	1,857	8,088	(1,014)	<b>8,931</b>
Vogelgezang Ext Affairs Grant	169,847	-	(97,881)	<b>71,966</b>
Welsh Assembly	-	30,940	(30,940)	-
	<u>486,412</u>	<u>1,492,013</u>	<u>(1,357,455)</u>	<u><b>620,970</b></u>

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**BEAT (FORMERLY EATING DISORDERS ASSOCIATION)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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A description of the significant restricted funds is as follows:

BOTG (Beat on the Ground)	Locality based work covering training, GP and awareness
CBT/London Funders	Helpline services in London
CHK Foundation	Work on developing, delivering and influencing Policy and Campaigns
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	Helpline services in England
John Ellerman Foundation	Recruiting, training and supporting volunteers
Garfield Weston	Helpline services
Health Foundation Grant	Helpline services
Helpline Fund	Funding towards the cost of the staffing and associated costs of running the Beat Helpline
National Lottery Community Fund	Locality based work in Scotland and North East England
NHS Lothian	Email support services in Scotland
National Lottery - 2nd Fund	Helpline services and Covid-related services
NHS Norfolk and Waveny CCG	Training and support services across East of England
Scottish Government	Support services in Scotland
Vogelgezung Ext Affairs Grant	External Affairs department including Policy and Campaigns
Welsh Assembly	Support services in Wales

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**Restricted funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£
Ambassadors	1,667	-	(1,667)	-	-
ASOS	24,589	-	(24,589)	-	-
Anonymous	24,663	-	(24,663)	-	-
BBC Children in Need	13,724	36,364	(36,012)	-	14,076
Binge Eating Disorder	-	30,000	(26,157)	-	3,843
BOTG – Buckinghamshire	100	500	-	-	600
BOTG – Cardiff	-	6,773	(6,773)	-	-
BOTG – Devon	2,500	-	-	(2,500)	-
BOTG – Essex	10,363	-	(9,363)	(1,000)	-
BOTG – Kent	1,500	3,929	(5,429)	-	-
BOTG – Rhondda Cynon Taff	-	1,002	-	-	1,002
BOTG – Surrey	125	-	-	-	125
BOTG – Wales	-	112,116	-	-	112,116
BOTG – West Midlands	-	188	-	-	188
BOTG – West Sussex	625	-	-	-	625
Carers Training	-	500	-	-	500
CHK Foundation	-	75,000	(12,500)	-	62,500
City Bridge Trust	46,476	61,537	(63,300)	-	44,713
Echo Project	10,834	51,415	(51,944)	-	10,305
Helpline Restricted Grants	-	78,980	(53,980)	-	25,000
John Ellerman Foundation	15,121	35,000	(31,386)	-	18,735
Kate and Anthony Smith	2,383	-	(2,383)	-	-
Mayor of Tunbridge Wells	2,782	-	(2,782)	-	-
Maudsley Charity	28,855	-	(28,855)	-	-
Mel's Milestone Ball	-	11,130	-	-	11,130
National Lottery Community Fund	-	339,900	(227,036)	(112,864)	-
NHS Lothian	-	12,924	(10,901)	-	2,023
Norfolk Community Foundation	-	9,065	(1,837)	-	7,228
Schools Training	85,686	-	(58,970)	(26,716)	-
Spot The Signs	818	25,430	(24,391)	-	1,857
Vogelgezang	-	195,762	(25,916)	-	169,846
	<u>272,811</u>	<u>1,087,515</u>	<u>(730,834)</u>	<u>(143,080)</u>	<u>486,412</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	49,892	-	<b>49,892</b>
Current assets	2,020,212	639,752	<b>2,659,964</b>
Creditors due within one year	(710,758)	-	<b>(710,758)</b>
Creditors due in more than one year	(13,407)	-	<b>(13,407)</b>
Difference	18,782	(18,782)	-
<b>Total</b>	<b>1,364,721</b>	<b>620,970</b>	<b>1,985,691</b>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	66,962	-	66,962
Current assets	1,155,843	486,412	1,642,255
Creditors due within one year	(376,818)	-	(376,818)
Creditors due in more than one year	(16,378)	-	(16,378)
<b>Total</b>	<b>829,609</b>	<b>486,412</b>	<b>1,316,021</b>

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

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>669,670</b>	(59,927)
<b>Adjustments for:</b>		
Depreciation charges	<b>20,563</b>	50,012
Dividends, interests and rents from investments	<b>(84)</b>	(1,232)
Decrease/(increase) in stocks	<b>10,715</b>	(5,370)
(Increase) in debtors	<b>(194,339)</b>	(94,254)
Increase in creditors	<b>334,172</b>	204,937
(Decrease) in pension provision	<b>(3,203)</b>	(4,527)
<b>Net cash provided by operating activities</b>	<b>837,494</b>	89,639

**18. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	<b>1,757,306</b>	814,606
<b>Total cash and cash equivalents</b>	<b>1,757,306</b>	814,606

**19. Analysis of changes in net debt**

	£	££	At 31 March 2021
Cash at bank and in hand	<b>814,606</b>	<b>942,700</b>	<b>1,757,306</b>
Debt due within 1 year	<b>(4,631)</b>	<b>232</b>	<b>(4,399)</b>
Liquid investments	<b>108,615</b>	<b>(108,615)</b>	-
	<b>918,590</b>	<b>834,317</b>	<b>1,752,907</b>

**20. Pension commitments**

The charity participates in a multi-employer pension scheme that provides benefits to some 1,300 non-

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**20. Pension commitments (continued)**

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 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

£11,243,000 per annum for the period 1 April 2019 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 2021 is £17,438 (2020: £20,662)

The share of contributions paid to the scheme by the company in the year amounted to £4,284 (2020: £4,160)

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**21. Operating lease commitments**

At 31 March 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Not later than 1 year	<b>113,653</b>	<i>125,402</i>
Later than 1 year and not later than 5 years	<b>97,460</b>	<i>203,885</i>
	<b>211,113</b>	<i>329,287</i>

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

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Operating lease rentals	<b>123,642</b>	<i>179,210</i>

**22. Related party transactions**

Donations from 3 (2020 - 4) of the Trustees during the year totalled £1,752 (2020: £1,047). The Health Foundation, of which David Smart is a Governor, made donations totalling £58,000 (2020: £7,750) in the year. There were no further related party transactions.