

REGISTERED COMPANY NUMBER: 04058774 (England and Wales)
REGISTERED CHARITY NUMBER: 1083024

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
WHOOPSADAISSY BRIGHTON

Cardens Accountants LLP
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

WHOOPSADAISSY BRIGHTON

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	18

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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)(2019) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity was founded in 2000 to provide conductive education and therapy to children suffering with cerebral palsy and other motor disorders.

The objectives and principal activities are to:

- a) To develop and maintain a service provision where children with cerebral palsy and other motor disorders can develop, grow, and learn to be independent.
- b) To provide access to conductive education in its fullest form for children with cerebral palsy and other motor disorders.
- c) To advise and teach 'hands on' parents, careers, teachers and support assistants how to enable children to access and navigate their environment more independently.

Significant activities

Whoopsadaisy aims to develop the independence, confidence, and self-esteem of children with cerebral palsy and other motor disorders. We are the only charity in Brighton & Hove offering Conductive Education, a method of learning which, building upon children's existing abilities and skills, helps prepare them for tackling the challenges of everyday life more independently.

Most of the children at Whoopsadaisy are affected by cerebral palsy. If a baby's brain is starved of oxygen during or prior to birth, the resulting brain damage can lead to motor impairment. This affects children's posture, co-ordination, balance and mobility, and the situation is often complicated by additional problems such as speech, communication, and special educational needs.

Babies and young children attend Whoopsadaisy Under-fives sessions once or twice a week throughout the academic year, accompanied by a parent or carer. This enables the adults to acquire new skills and form supportive friendships. Programmes are individually tailored to each child and can be repeated to help the child at home, thereby increasing the benefits of each session through repetition. It is crucial that the progress the children make is not lost once they start school, so for 5 to 12-year-olds we run Saturday sessions and Holiday Clubs, which also enable parents to take a break.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 (5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission on public benefit when reviewing the Charity's main aims and objectives, and in planning future activities for the year. This they believe is demonstrated in this report.

Volunteers

Volunteers make an important contribution to our work, helping during the weekday and Saturday sessions, and at our Holiday Clubs. They also help at social and fundraising events. All volunteers are DBS (Disclosure and Barring Service) checked and receive training relevant to their role. Whoopsadaisy continues to invest in training and mentoring of volunteers to ensure that they are confident and competent to support children with a range of needs and their families.

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our service delivery changed significantly in 2020 due to the COVID-19 outbreak. We had to adjust the way in which we support families and children in our community. We managed to quickly set up an online service provision so that the children could continue to receive their conductive education sessions and parents could also continue to access the support they needed.

Between January and March 2020, we ran our Under-fives service in person, then after the Easter term holidays we started offering sessions online via Zoom. During the year we had 26 children on the Under-fives register. Most of the children attended weekly sessions while a few participated in sessions on a bi-weekly basis. We were also able to offer support to a family based overseas in Somalia. During the year, three children transitioned to our 5-12s services as they turned 5 and started attending school full time. There were 3 families who benefitted from regular consultation services. We had 8 enquiries that we were not able to progress for various reasons beyond our control.

When we transitioned from in-person to online services, we were able to maintain the number of sessions as before (i.e. a minimum of 8-10 Zoom sessions per week) which was a great help for the families we work with.

Our services for 5 to 12-year-olds started the year with 16 children on the register, of whom 2 graduated from the service and 1 child moved to Hungary when the pandemic started. 3 children moved to 5-12s from Under-fives and managed to continue with the online sessions. We had 1 face-to-face assessment at the beginning of the year but unfortunately the child was not able to join the group. During the year we received 3 enquiries where the families were offered online sessions but they decided to wait until we resumed face-to-face sessions.

We were not able to run the holiday clubs as normal in 2020 due to COVID-19 restrictions however we did offer the online sessions for the summer holiday as most families were desperately in need of the service. 14 of the 16 children on the register were able to attend the summer holiday online sessions.

Parents and carers received support over the phone enabling them to discuss specific challenges they faced and find solutions to these problems by working with the conductors. They were also provided with sets of tailored tasks to practice with their children. The feedback we have received from the parents is that these sessions helped to keep children motivated and the phone calls ensured parents felt supported and less isolated.

Feedback from parents

We continue to engage and consult with parents through 1:1 conversations, questionnaire forms and through videos taken by parents capturing their children's progress. Some examples of the positive feedback we received from parents during the year are:

"Whoopsadaisy is one of the few things that got us through lockdown this past year. The fortnightly calls were just amazing, their advice and guidance and smiley faces made it a bit easier to get through. With the continued support of Whoopsadaisy during lockdown, Harper started to crawl last March, working with the team, and following their support and their regular calls this year she started to walk, which is absolutely amazing! They are an amazing charity and I hope that they continue and get the support they need as there are so many little children out there like Harper who need their support."

"I cannot rave enough about Whoopsadaisy. Within 3 days of our first session, Jack was walking!! In addition to their kindness and patience, they are so knowledgeable & gave me lots of suggestions & tips to help him, something that I've been missing. I've been very anxious about his development but now I'm full of confidence that he's getting the proper support that he needs. Seriously, meeting them has been life changing."

"From the age of 6 months until he was 5 years old, he received support from Whoopsadaisy, and it helped him so much to gain more independence."

For our family and for many families in Brighton, over the years Whoopsadaisy has been a lifeline, just when we needed the support the most.

Whoopsadaisy needs our support so they can continue to provide this therapy for free for families who need it the most and bring this type of happiness and relief to all of us."

Volunteers

During the year we worked with a total of 25 volunteers who provided us with 331 hours of support. At the beginning of 2020 we had 17 active volunteers attending sessions on a regular basis, plus one student on placement through Sussex University. A further 7 volunteers supported us by working on 4 fundraising events. Most of the volunteers had joined us through the 2019 new volunteer package and partnerships that we have developed and successfully delivered throughout the year. This programme resulted in an increase in the number of volunteers coming from colleges and universities. During 2020, we had to scale down our volunteering programme due to COVID-19 restrictions.

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Improvements at the Pavilion

Building on the major renovation works we carried out in 2019, we are continuously improving, repairing and maintaining the building to ensure it remains a safe and welcoming place for the children and their families. In 2020 we worked on replacing the gutters and the fascia boards as well as rendering the south facing outside wall. We also replaced some of the front wooden posts and beams that were rotten and had become unsafe. Our plan is to get the building painted during 2021 and to build more storage for the children's equipment. We are very grateful to all our generous supporters who continue to give their time, make donations and provide their expertise to help transform Whoopsadaisy's home.

Staffing

The charity continues to review its staffing structure to ensure there is enough capacity to deliver a professional and sustainable service while providing value for money to our funders/supporters. We have continued to operate with the same staffing model as last year which consists of an Executive Manager, 2 full-time Senior Conductors, a Corporate and Community Fundraiser and a freelance Grants Fundraiser.

In response to the COVID-19 pandemic emerging in March 2020, the trustees decided to put the two conductors on 20% furlough with a view to utilizing the remaining 80% of their time to develop and set up an online service delivery model which ensured that the children could continue to receive their sessions remotely. At the same time, the Manager and the Corporate and Community Fundraiser were temporarily furloughed for two months and returned to join the team once the online service was up and running. The freelance Grant Fundraiser continued with her fundraising work as well as supporting the conductors as and when needed.

FINANCIAL REVIEW

Principal funding sources

In a similar manner to the challenges we faced in terms of service delivery, the emergence of COVID-19 tested the resilience of our fundraising model and our ability to keep up with the prevalence of ever-evolving social media and online platforms. Whilst the grant fundraising activities continued to be a success, the income from the corporate and community fundraising streams decreased during 2020. This was largely due to the constraints caused by COVID-19 which restricted our ability to organize fundraising events or to have face to face interactions with our supporters. We were only able to hold very few fundraising activities. We are very grateful to all the local individuals, groups and companies who were able to help us raise essential funds during the year. These include individuals who organised and participated in fundraising events such as making face masks, virtual marathons, sponsored bike rides, birthday Facebook fundraising, online quiz nights, an online Christmas raffle and a Zumba event. We want to give a big thank you to all the community groups and local companies that supported us during the year including Riverstone Asset Management, St Christopher's School, Halifax Care, The Cleveland Pub, Sugarhill Brighton and Patrick Moorhead.

We extend our thanks to all the charitable trusts and grant-makers who supported Whoopsadaisy in 2020. These include long-term funders such as BBC Children in Need, Wellesley Charitable Foundation, the Cheyne Charity, Barbara Ward Children's Foundation, Ernest Kleinwort Charitable Trust, The Henry Smith Charity, John Horniman's Children's Trust, George John & Sheila Livanos Charitable Trust and the Sussex Community Foundation. Other generous grant supporters in 2020 (some of them specifically helping us respond to the challenges brought about by COVID-19) included: the WKLMF Trust, National Lottery - Awards for All, the Childwick Trust, Souter Charitable Trust and the Robert McAlpine Foundation.

A huge thank you to everyone who has contributed to Whoopsadaisy this year. A special thanks to Cardens Accountants for their pro bono support with preparing our accounts.

Investment and reserves policy

The trustees regularly monitor and review the level of reserves including an annual review of the Charity's reserves policy being undertaken. At the year-end unrestricted reserves stood at £169,220 and restricted reserves carried forward were £19,000.

The trustees have agreed a reserves policy of between nine- and twelve-months running costs (running costs in 2020 were below budget at £147,120 due to cost savings made on furloughed staff and a 6-month waiver from Brighton and Hove City Council of rental charges for the Pavilion. The expenditure for 2021 is however expected to be around £180,861). The reserves policy is informed by the Charity's commitment to protecting the continuity of its service provision to the children and the employment of its staff and takes into account the organization's exposure to the present unpredictable level of donations and grants.

WHOOPSADAISY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Strategy

Responding to COVID-19 and building resilience for the future

Whoopsadaisy management undertook a review of its service delivery and fundraising models so that the organization could adapt and respond effectively to the challenges that emerged as a result of COVID19.

The two main challenges identified were:

1. The need for the organization to find new ways of offering support to children and families while at home.
2. The need to reduce costs while at the same time identifying new ways of fundraising as a way of mitigating the potential loss of income from community and corporate donations.

In response to this, Whoopsadaisy quickly developed an online service delivery model whereby children and parents could attend sessions on zoom from the safe environment of their own homes. This proved to be a great success and the online service provision continued all the way through to mid-June 2021.

After careful planning, which included the sourcing of all PPE resources needed to operate in a safe manner and undertaking a detailed risk assessment to ensure the building environment itself was safe, we resumed the in-person sessions at the Pavilion on 15th June 2021. The feedback from parents has been very positive. The plan is to introduce the in-person sessions gradually in a safe way with phase one focusing on the provision of 1:1 sessions which will run until end of the summer term. In phase two, which will start after the summer holiday, we will cautiously start to re-introduce group sessions while monitoring the COVID-19 situation continuously.

In order to reduce our costs during this period two office staff members were temporarily furloughed for two months and the two conductors worked at 80% of their contracted hours to set up the on line service delivery. The chair successfully negotiated a rent reduction with Brighton and Hove City Council which was much appreciated as it reduced our rent costs by 50%. We also received 5 days pro bono from our freelance fundraiser.

FUTURE PLANS

Our priorities are to build organizational resilience and stability to ensure that we can continue to offer much-needed services to families of children with disabilities and to raise awareness of our work so that more families know about us, thus gradually increasing the number of children who can benefit from our services. We aim to achieve this by continuing to develop our service delivery further, incorporating the online sessions with the in-person sessions delivered from the Pavilion. We are also working on introducing new types of therapies such as infant massage therapy, and physical therapy that improves muscle tone, joint mobility, strength and motor control for children who have undergone SDR (selective dorsal rhizotomy) operations. All these initiatives will enable us to offer a broader range of therapies, more sessions and increased choice and accessibility of services for the children and parents/careers we work with.

Our fundraising strategy continues to focus on organizational sustainability for the future. We are working hard to adjust to the new economic challenges that have been posed by COVID-19, Brexit, the increased competition that is now evident when bidding for funding from grant donors and the increased demands placed upon our community supporters.

In the short to medium term, we will need to adapt our communication and fundraising activities in the same way as we managed to adapt our services to the rapidly changing environment we found ourselves in. We aim to develop an online communication and fundraising strategy that will enable us to overcome some of these challenges.

We will achieve this by:

- Auditing our current use of social media and online platforms, so that we can use them in a more integrated and strategic manner to reach out and connect with both new and existing networks, audiences, and supporters.
- Research and invest in online fundraising tools that will enable us to adapt our fundraising activities in appropriate ways such as enabling online auctions and raffles to take place.
- Enhancing the organization's capacity through building our ability, knowledge and expertise in online communication and fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The constitution was established on 23rd August 2000, the company was incorporated on 23 August 2000 and the liability of each member, in the case of the company being wound up, is limited to £10.

WHOOPSADAISY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board strives to recruit individuals who have the knowledge and expertise that contribute positively to the performance of the organization. Understanding of cerebral palsy and other motor disorders, the Conductive Education method of teaching, children's therapy, along with business experience, are well represented within the Charity. In the event of required skills being lost through retirement, individuals are approached to offer themselves for election to the Board of Trustees.

Organisational Structure and Appointment of Trustees

The directors of the Company are also the Charity's trustees for the purposes of charity law. Under the Memorandum and Articles of Association the trustees have control for the Charity and its property and funds. One third of the Trustees must retire at each AGM, the longest in office retiring first and the choice between any of equal service being made by drawing lots. The Charity actively seeks to elect Board members to ensure a diverse and representative skill set reflecting the charitable aims and organizational objectives.

Induction and training of new trustees

New trustees receive an induction to their duties as trustees from an experienced trustee and staff member. Whenever possible they will work alongside the retiring trustee to experience the duties required and to become familiar with the range of work undertaken by the Charity.

Related parties

During the year, Whoopsadaisy purchased services from Wannops, where W J T Fenton is a partner. The value of services amounted to £440. All transactions were undertaken on a commercial arms length basis.

During the year, Whoopsadaisy purchased services from Creative Blend, where G Jennings is a director. The value of services amounted to £1,872. All transactions were undertaken on a commercial arms length basis.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04058774 (England and Wales)

Registered Charity number
1083024

Registered office
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

Trustees
W J T Fenton Chair
Ms H T Palmer (resigned 4.6.20)
Ms M D Westbury
G Jennings
Dr J Bolton (appointed 25.6.20)

Independent Examiner
Hannah Champion on behalf of Cardens Accountants LLP
FCCA
Cardens Accountants LLP
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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

26th October 2021

Approved by order of the board of trustees on and signed on its behalf by:

WJT Fenton

.....
W J T Fenton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WHOOPSADAISSY BRIGHTON**

Independent examiner's report to the trustees of Whoopsadaisy Brighton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Hannah Doherty on behalf of Cardens Accountants LLP
FCCA
Cardens Accountants LLP
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

Date:26/10/21.....

WHOOPSADAISSY BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	86,113	94,048	180,161	160,653
Investment income	3	5	-	5	203
Other income	4	5,338	-	5,338	-
Total		91,456	94,048	185,504	160,856
EXPENDITURE ON					
Raising funds	5	27,295	-	27,295	21,671
Charitable activities	6				
General Charitable Activities					
Support costs		41,443 -	82,948 3,600	124,391 3,600	165,442 3,600
Total		68,738	86,548	155,286	190,713
NET INCOME/(EXPENDITURE)		22,718	7,500	30,218	(29,857)
RECONCILIATION OF FUNDS					
Total funds brought forward		146,502	11,500	158,002	187,859
TOTAL FUNDS CARRIED FORWARD		169,220	19,000	188,220	158,002

The notes form part of these financial statements

WHOOPSADAI SY BRIGHTON

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	195	-	195	-
CURRENT ASSETS					
Debtors	12	5,894	-	5,894	6,151
Cash at bank and in hand		166,996	19,000	185,996	156,481
		<u>172,890</u>	<u>19,000</u>	<u>191,890</u>	<u>162,632</u>
CREDITORS					
Amounts falling due within one year	13	(3,865)	-	(3,865)	(4,630)
NET CURRENT ASSETS		<u>169,025</u>	<u>19,000</u>	<u>188,025</u>	<u>158,002</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>169,220</u>	<u>19,000</u>	<u>188,220</u>	<u>158,002</u>
NET ASSETS		<u>169,220</u>	<u>19,000</u>	<u>188,220</u>	<u>158,002</u>
FUNDS	14				
Unrestricted funds				169,220	146,502
Restricted funds				19,000	11,500
TOTAL FUNDS				<u>188,220</u>	<u>158,002</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~25 October 2021~~..... and were signed on its behalf by:

WJT Fenton

.....
W J T Fenton - Trustee

Michelle Westbury

.....
M D Westbury - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a going concern basis after consideration by the trustees that there are no material uncertainties about the Charity's ability to continue as a going concern. Such consideration includes a review of committed income and expenditures, cash flows and reserves. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 50% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts in kind

Donated services are measured at the amount the charity would have to pay in the open market for alternative item that would provide the equivalent benefit.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Individuals	16,267	130	16,397	44,250
Corporate Sponsors	29,432	3,600	33,032	42,979
Gift Aid	4,125	-	4,125	5,631
Grants Received	30,680	94,618	125,298	64,404
Activities for generating funds	1,309	-	1,309	3,389
	<u>81,813</u>	<u>98,348</u>	<u>180,161</u>	<u>160,653</u>
Gifts in Kind 2020				
Cardens - Accountancy				3,600
				<u>3,600</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Deposit account interest	5	-	5	203
	<u>5</u>	<u>-</u>	<u>5</u>	<u>203</u>

4. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Government grant	5,338	-	5,338	-
	<u>5,338</u>	<u>-</u>	<u>5,338</u>	<u>-</u>

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Consultant Fundraiser Fees	26,675	-	26,675	19,938
	<u>26,675</u>	<u>-</u>	<u>26,675</u>	<u>19,938</u>

WHOOPSADAISSY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

5. RAISING FUNDS - continued

Other trading activities

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
General Fundraising Costs	620	-	620	1,733
	<u>620</u>	<u>-</u>	<u>620</u>	<u>1,733</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support Costs £	Total £
General Charitable Activities	123,677	714	124,391
Support Costs	-	3,600	3,600
	<u>123,677</u>	<u>4,314</u>	<u>127,991</u>

7. NET INCOME/ (EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	55	-
	<u>55</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019 other than provision of refreshments at meetings of trustees.

During the year the charity employed an average of 4 employees.

Trustees' expenses

Trustees are entitled to claim for reasonable expenses including travel costs in accordance with the mileage allowance scale set out by the Charity. No trustees claimed expenses in 2020 (2019: £nil).

9. STAFF COSTS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Wages and salaries	24,624	81,482	106,106	104,318
	<u>24,624</u>	<u>81,482</u>	<u>106,106</u>	<u>104,318</u>

WHOOPSADAI SY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

10. 2019 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	87,368	73,285	160,653
Investment income	203	-	203
Total	87,571	73,285	160,856
EXPENDITURE ON			
Raising funds	21,671	-	21,671
Charitable activities			
General Charitable Activities			
Support costs	97,982 3,600	67,460 -	165,442 3,600
Total	123,253	67,460	190,713
NET INCOME/ (EXPENDITURE)	(35,682)	5,825	(29,857)
RECONCILIATION OF FUNDS			
Total funds brought forward	182,184	5,675	187,859
TOTAL FUNDS CARRIED FORWARD	146,502	11,500	158,002

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020	2,899	1,410	4,309
Additions	-	250	250
At 31 December 2020	2,899	1,660	4,559
DEPRECIATION			
At 1 January 2020	2,899	1,410	4,309
Charge for year	-	55	55
At 31 December 2020	2,899	1,465	4,364
NET BOOK VALUE			
At 31 December 2020	-	195	195
At 31 December 2019	-	-	-

WHOOPSADAISY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accrued income	875	5,631
Prepayments	5,019	520
	<u>5,894</u>	<u>6,151</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	2,507	-
Other creditors	-	430
Accrued expenses	1,358	4,200
	<u>3,865</u>	<u>4,630</u>

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	146,502	22,718	169,220
Restricted funds			
Restricted	11,500	7,500	19,000
TOTAL FUNDS	<u>158,002</u>	<u>30,218</u>	<u>188,220</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,456	(68,738)	22,718
Restricted funds			
Restricted	94,048	(86,548)	7,500
TOTAL FUNDS	<u>185,504</u>	<u>(155,286)</u>	<u>30,218</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	182,184	(35,682)	146,502
Restricted funds			
Restricted	5,675	5,825	11,500
TOTAL FUNDS	187,859	(29,857)	158,002

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,571	(123,253)	(35,682)
Restricted funds			
Restricted	73,285	(67,460)	5,825
TOTAL FUNDS	160,856	(190,713)	(29,857)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	182,184	(12,964)	169,220
Restricted funds			
Restricted	5,675	13,325	19,000
TOTAL FUNDS	187,859	361	188,220

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	179,027	(191,991)	(12,964)
Restricted funds			
Restricted	167,333	(154,008)	13,325
TOTAL FUNDS	346,360	(345,999)	361

WHOOPSADAISSY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

15. RELATED PARTY DISCLOSURES

During the year, Whoopsadaisy purchased services from Wannops, where W J T Fenton is a partner. The value of services amounted to £440. All transactions were undertaken on a commercial arms length basis.

During the year, Whoopsadaisy purchased services from Creative Blend, where G Jennings is a director. The value of services amounted to £1,872. All transactions were undertaken on a commercial arms length basis.

16. POST BALANCE SHEET EVENTS

Prior to the balance sheet date there was an outbreak of COVID-19 virus causing a global pandemic recognized by the World Health Organisation (WHO).

In response to this, Whoopsadaisy quickly developed an online service delivery model whereby children and parents could attend sessions on zoom from the safe environment of their own homes. This proved to be a great success and the online service provision continued all the way through to mid-June 2021.

After careful planning, which included the sourcing of all PPE resources needed to operate in a safe manner and undertaking a detailed risk assessment to ensure the building environment itself was safe, we resumed the in-person sessions at the Pavilion on 15th June 2021. The feedback from parents has been very positive. The plan is to introduce the in-person sessions gradually in a safe way with phase one focusing on the provision of 1:1 sessions which will run until end of the summer term. In phase two, which will start after the summer holiday, we will cautiously start to re-introduce group sessions while monitoring the COVID-19 situation continuously.

In order to reduce our costs during this period two office staff members were temporarily furloughed for two months and the two conductors worked at 80% of their contracted hours to set up the on line service delivery. The chair successfully negotiated a rent reduction with Brighton and Hove City Council which was much appreciated as it reduced our rent costs by 50%. We also received 5 days pro bono from our freelance fundraiser.

This is a non-adjusting event as the organization is operating as a going concern.

17. RESERVES

The restricted reserves relate to grant income received and expenditure made in relation to:

Fund	Brought forward	Received in year	Spent	Carried forward
Under -Fives Programme	7,500	-	7,500	-
Holiday Clubs	4,000	-	4,000	-
BBC Children in Need	-	24,938	24,938	-
BBC Children In Need Booster Grant	-	3,000	3,000	-
Friarsgate Trust	-	2,000	2,000	-
Henry Smith Charity	-	5,000	5,000	-
Ernest Kleinwort Charitable Trust	-	5,000	5,000	-
Barbara Ward Children's Foundation	-	7,500	7,500	-
Wellesley Charitable Foundation	-	3,500	3,500	-
Childwick Trust	-	10,000	10,000	-
Sussex Community Foundation	-	5,000	-	5,000
Rockinghorse	-	510	510	-
John Horniman's Children's Trust	-	4,000	-	4,000
Sussex Community Foundation (Sussex Crisis Fund)	-	5,000	5,000	-
Awards 4 All COVID-19 Community Support Fund	-	5,000	5,000	-
Robert McAlpine Foundation	-	10,000	-	10,000
Cardens Accountants	-	3,600	3,600	-
Total carried forward	11,500	94,048	86,548	19,000

BBC Children in Need – to support the provision of Conductive Education sessions for children with physical disabilities up to age five.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. RESERVES - continued

Friarsgate Trust – to support the provision of Conductive Education sessions for children with physical disabilities up to age five.

Henry Smith Charity – to support the provision of Conductive Education sessions for 5 to 12-year-old children.

Ernest Kleinwort Charitable Trust – to support the provision of Saturday sessions for 5 to 12-year-old children.

Barbara Ward Children's Foundation – to support the provision of Saturday sessions for 5 to 12-year-old children.

Wellesley Charitable Foundation – to support the provision of Saturday sessions for 5 to 12-year-old children.

Childwick Trust – to support the provision of Saturday sessions for 5 to 12-year-old children.

Sussex Community Foundation – to support the provision of Saturday sessions for 5 to 12-year-old children.

Rockinghorse - to purchase equipment.

John Horniman's Children's Trust - to support holiday clubs.

Sussex Community Foundation (Sussex Crisis Fund) – to support administration and salaries costs.

Awards 4 All COVID-19 Community Support Fund – to support programmes and overheads costs on adapting services during COVID -19.

Robert McAlpine Foundation – to support programmes and overheads costs to ensure service provision can continue during COVID -19.

Cardens Accountants - donation of the accounts and Independent examination fee.

WHOOPSADAI SY BRIGHTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individual	16,396	44,251
Donations from corporate sponsors	33,032	42,979
Gift aid	4,125	5,631
Grants	125,299	64,403
Activities for generating funds	1,309	3,389
	<u>180,161</u>	<u>160,653</u>
Investment income		
Deposit account interest	5	203
Other income		
Government grant	5,338	-
Total incoming resources	<u>185,504</u>	<u>160,856</u>
EXPENDITURE		
Raising donations and legacies		
Consultancy	26,675	19,938
Other trading activities		
Fundraising Costs	620	1,733
Charitable activities		
Wages	99,285	96,707
Social security	4,639	5,298
Pensions	2,182	2,313
Insurance	1,819	1,354
Light and heat	1,754	977
Telephone	1,104	1,238
Postage and stationery	310	744
Marketing	1,989	1,872
Small equipment	331	2,803
Premises rental	4,118	15,671
Training	490	803
General expenses	2,619	4,637
Travel and accommodation	358	750
Volunteer Expenses	148	456
Club expenses	565	2,076
Repairs and renewals	1,911	23,346
Children's consultancy fee	-	2,100
Computer equipment	55	-
	<u>123,677</u>	<u>163,145</u>
Support costs		
Finance		
Accountancy	4,314	5,897
Total resources expended	<u>155,286</u>	<u>190,713</u>
Net income/(expenditure)	<u>30,218</u>	<u>(29,857)</u>

This page does not form part of the statutory financial statements