

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 2021
FOR
WHOOPSADAISSY BRIGHTON**

Cardens Accountants and Business Advisors Limited
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

WHOOPSADAISSY BRIGHTON

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	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

WHOOPSADAI SY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021. 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 so that they can live an independent life.
- b) To provide access to conductive education in its fullest form to children with cerebral palsy and other motor disorders.
- c) To advise and teach 'hands on' parents, carers, 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 who live with cerebral palsy and other motor disorders. We are the only charity in Brighton & Hove offering Conductive Education, a method of learning which builds on children's existing abilities and skills and helps to 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 a week or bi-weekly throughout the academic year and are accompanied by their parent or carer. This enables the parents/carers 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 from each session through repetition. It is crucial that the progress the children make is not lost once they start school, so we also run weekly sessions and Holiday Clubs for the 5 to 12-year-olds. The Holiday Clubs, 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 the 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 who work with children 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 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievement and Performance

For the first six months of the year, we continued with our online service delivery put in place in 2020 owing to COVID-19. This enabled us to help children continue developing their motor skills and improving their mobilities in coordination, body awareness and physical strength. By participating in activities during zoom sessions, some children gained the opportunity to socialize and interact with their peers online which increased their confidence and self-esteem.

Alongside running online sessions, we were able to re-establish our face-to-face service on 14th June 2021, operating the two programmes for the 0-5years and the 5-12years age groups as well as a Holiday Club five days in August.

We provided Conductive Education sessions and other support to 43 children all with physical disabilities, 80% of whom live with cerebral palsy. During this period all the children received 1:1 bi-weekly sessions and each session lasting for an hour. The 1:1 sessions have enabled our children to catch up on their motor skills and mobility development which had been held back by the lack of face-to-face sessions during Covid-19 lockdown.

Since January 2022 we have been working on re-introducing small group sessions so that the children can interact with their peers and build new friendships. The group sessions involve a Conductor, a volunteer, two children and their parents who all participate in guided stretching sessions, practicing daily living tasks and singing Whoopsadaisy songs.

The main achievement during 2021 has been the general improvement by all children in motor skills and increased mobilities, confidence and independence. We have observed that most children across the two programmes have either started or increased their abilities in rolling, crawling, sitting independently, dressing and undressing themselves. They also learnt to utilise the home environment, and their readily available resources to further integrate Conductive Education principles into their everyday lives.

Three children have successfully learned to walk and will graduate at the end of the academic year. A further five children received Selective Dorsal Rhizotomy (SDR) surgery which has further improved their posture, walking, balance, and ability to learn new skills.

During the period in review, we supported all our parents/carers on various issues including: providing tailored tasks to practice with their children, completing EHCP (Education, Health and Care Plan) reports, providing advice on sourcing suitable equipment and resources for their children as well as providing respite, which is important, especially to single parents/carers. 70% of our parents are the only carers for their children and have no other help to support them. Parents and carers also continued to receive support over the phone or in person enabling them to discuss specific challenges they faced and find solutions to these problems by working with the conductors. This has been not only a great help to the families as access to similar services is very difficult and challenging at the moment, but also an invaluable source of mental health support.

We continue to receive new enquiries on a regular basis for both programmes and have enrolled 6 children since returning to in-person service delivery. We have 2 children on the waiting list for 5-12years programme.

Feedback from parents

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

"Everything was overwhelming when we first got her diagnosis and I remember taking our daughter to her first ever session at Whoopsadaisy and feeling like we were home - recognised lots of the equipment from what I'd seen online and from following some of their other families on social media. I felt like I could take a breath as I knew we were somewhere that would be able to help her - and us. Zsafia, the conductor made us feel at ease straight away and no question was too big to ask; they definitely offer the parents emotional support here without realising it! It's amazing to have people in your corner who are as invested in your child as you are; everyone is so ready to celebrate her progress - and we've seen amazing changes in our daughter since we started. We're so grateful for the help we get from Whoopsadaisy and hopefully they can help families like us for many years to come"

"Having weekly sessions with you has been amazing for our daughter, giving us some 'normal' during this difficult time. She has come on so much and is doing things she's never done before. You support us physically with sessions but also mentally, boosting our confidence to know we are still doing a good job."

"I couldn't believe the change within the first few weeks of starting, sadly lockdown had a huge impact on this but we were able to continue at home with the walker we borrowed."

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

"The support A was receiving and seeing him walk and being able to go on our first family walks during lockdown was so special."

Volunteers

Whoopsadaisy work with volunteers who support us in two distinctive ways i.e. helping in service delivery during sessions and on community and corporate fundraising.

During 2020, we scaled down our volunteering programme for service delivery due to COVID-19 restrictions. We have since re-established this and have interviewed 8 candidates in total and of these 4 have now joined us.

During 2021 we worked with 13 volunteers on our corporate and community fundraising who participated in various fundraising activities. Again, volunteers are crucial to our financial sustainability as nearly 40% of our income is generated through these initiatives.

Staffing

The management continues to review Whoopsadaisy's staffing structure to ensure that there is enough capacity to deliver a professional and sustainable service while providing value for money to our funders and 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 May 2021 the management agreed to engage a Marketing and Communications Executive on a freelance basis to develop a social media model that takes a holistic approach to communications and fundraising. This was in response to the COVID-19 restrictions which made our corporate and community fundraising difficult, compelled us to further develop our online fundraising activities. In March 2022, we were successful in engaging a new freelancer to work on the Facebook strategy and providing support on social media.

In response to the short-term planning for the return to face-to-face service delivery, the management also agreed to recruit an Assistant Conductor to support both the under-fives and 5-12years programmes. This was in recognition of the increased pressure on staff due to increased number of sessions being delivered. This post is not yet filled due to lack of funding.

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 2021 we painted the front of the building. The work was carried out by a group of volunteers from Kreston Reeves and Girls Days School Trust (GDST).

Some of the remedial work agreed with the council is still outstanding i.e. replacing the Upvc window on the north elevation and rebuilding the low wall on both the north and south elevations as per the approved plans. This work has been delayed due to the lack of materials as well as the difficulty is finding workmen willing to do small jobs. The trellising and the metal grills have been taken down. We have also replaced and painted the rotten wooden poles at the front entrance of the building.

Internally, we are currently working on building 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.

WHOOPSADAISSY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Principal funding sources

In a similar manner to the challenges we faced in terms of service delivery, the emergence of COVID-19 and its aftermaths continue to test our ability to adapt and keep up with the ever-evolving fundraising environment. Whilst the challenges have been many, both our grant fundraising and corporate & community fundraising activities performed reasonably well during 2021. We managed to raise enough funds to break-even for the year in review.

Since the pandemic we have instigated several different community fundraising activities with support from our volunteers and supporters. Most of the activities took place online or virtually and included virtual marathons, sponsored bike rides, birthday Facebook fundraising, online quiz nights, online Christmas raffle and the Hove Rotary Club moonlight walks. We have continued to build strong relationships with the local corporate organisations in the city. In 2021 we received funds from Riverstone, Cleveland Pub, Patrick Moorhead, Sugarhill, Kreston Reeves and Left Logistics.

More than 50% of our funding comes from Charitable trusts and other grant givers. During the year, we worked hard to find new funding streams alongside maintaining good relationships with our regular funders. We extend our thanks to all the charitable trusts and grant-makers who supported Whoopsadaisy in 2021. 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 & Sheilah Livanos Charitable Trust and the Sussex Community Foundation. Other generous grant supporters in 2021 included: CAF Resilience Fund, the WKLMF Trust, Brighton & Hove City Council, National Lottery - Awards for All, Brighton District Nursing Association Trust, the Dixie Rose Findlay Charitable Trust, the Robert McAlpine Foundation, Masonic Charitable Foundation, the Webb Family Charitable Trust, Bassil Shippam and Alsford Charitable Trust, Iron Bridge Trust, Arnold Clark Community Fund, Tula Trust, Kelsey Trust, (some of them specifically helping us respond to the challenges brought about by COVID-19).

We would also like to thank Cardens Accountants LLP who continue to support us with payroll and producing our Annual Accounts Report for free.

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 £175,559 and restricted reserves carried forward were £16,125.

The trustees have agreed a reserves policy of between nine- and twelve-months running costs (running costs in 2021 were below budget at £177,785 due to cost savings made on some overheads including marketing, repairs & maintenance and other general expenses. The expenditure for 2022 is however expected to be around £198,525). This takes into consideration the increase of inflation rate and the need for the organization to recruit an Assistant Conductor to support service delivery.

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.

WHOOPSADAIY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Strategy

Building resilience after COVID-19 and working towards a sustainable future

Whoopsadaisy management continues to review its service delivery and fundraising models so that the organization can respond effectively to the ongoing challenges that emerged because of COVID19 and the current economic difficulties.

The four main challenges identified in 2021 were:

1. The need for the organization to return to in person service delivery and develop an integrated model that is adaptable and offer support to children and families face-to face as well as online should the need arise.
2. The need to continuously finding new ways of fundraising through our community and corporate fundraising initiatives so that we have sufficient financial resources for the organization to keep operating.
3. Re-establish the Volunteer programme to support service delivery during group sessions as well as helping on community and corporate fundraising activities/events.
4. Develop an Equipment & Resources exchange platform where parents/families can share and donate various items.

In response to this, Whoopsadaisy team carried out a detailed COVID-19 risk assessment and put in place a comprehensive plan on how to safely restart face-to-face services. The in-person sessions started in June 2021 and the conductors are now gradually working towards re-introducing group sessions as and when it is safe to do so and in line with the children's abilities to participate in such sessions.

Over the past year, we have implemented several new fundraising activities, and this is still work in progress. We are currently working on further developing our social media platforms so that we can reach out to as many supporters/donors as possible.

We resumed our volunteer programme in September 2021, initially focusing on service delivery. This has helped us to start re-introducing small group sessions as the social benefits, friendship and a sense of belonging; these provide to a child's development are at the heart of Conductive Education.

FUTURE PLANS

Our plan is to continue building an integrated service delivery which is a combination of face-to-face sessions and to able to also offer online zoom sessions when needed. We are also gradually introducing group sessions.

We continue to work towards introducing new types of therapies such as infant massage therapy, and physical training that improves muscle tone, joint mobility, strength and motor control for children who have undergone SDR (selective dorsal rhizotomy) operations. Both our conductors are half-way through their trainings so that we can offer a broader range of support, provide increased choice and accessibility of services for the children and parents/carers we work with.

Our fundraising strategy continues to focus on organizational sustainability for the future. We are working hard to overcome the current economic challenges which are making fundraising more difficult. As well as applying for funding to Trusts and Foundations, we are aiming to further develop our fundraising community through the networks of our families, the local community and corporate organizations in the city.

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.

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 organisation. Understanding of cerebral palsy and other motor disorders, the Conductive Education method of teaching children with physical disabilities, 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 purpose 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 charity's aims and objectives.

WHOOPSADAIY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees receive an induction on their duties as trustees from an experienced trustee and a 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.

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 M D Westbury
G Jennings
Dr J Bolton

Independent Examiner

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

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

21-9-2022

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

Tim 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 2021.

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 and Business Advisors Limited
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

Date:22/9/22.....

WHOOPSADAISY BRIGHTON

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	89,215	91,900	181,115	180,161
Investment income	3	134	-	134	5
Other income	4	-	-	-	5,338
Total		<u>89,349</u>	<u>91,900</u>	<u>181,249</u>	<u>185,504</u>
EXPENDITURE ON					
Raising funds	5	27,825	-	27,825	27,295
Charitable activities	6				
General Charitable Activities					
Support costs		50,200 4,985	94,775 -	144,975 4,985	124,391 3,600
Total		<u>83,010</u>	<u>94,775</u>	<u>177,785</u>	<u>155,286</u>
NET INCOME/(EXPENDITURE)		<u>6,339</u>	<u>(2,875)</u>	<u>3,464</u>	<u>30,218</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		169,220	19,000	188,220	158,002
TOTAL FUNDS CARRIED FORWARD		<u><u>175,559</u></u>	<u><u>16,125</u></u>	<u><u>191,684</u></u>	<u><u>188,220</u></u>

The notes form part of these financial statements

WHOOPSADAI SY BRIGHTON**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	417	-	417	195
CURRENT ASSETS					
Debtors	12	1,409	-	1,409	5,894
Cash at bank and in hand		178,974	16,125	195,099	185,996
		180,383	16,125	196,508	191,890
CREDITORS					
Amounts falling due within one year	13	(5,241)	-	(5,241)	(3,865)
NET CURRENT ASSETS		175,142	16,125	191,267	188,025
TOTAL ASSETS LESS CURRENT LIABILITIES		175,559	16,125	191,684	188,220
NET ASSETS		175,559	16,125	191,684	188,220
FUNDS	14				
Unrestricted funds				175,559	169,220
Restricted funds				16,125	19,000
TOTAL FUNDS				191,684	188,220

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 on2022/09/21..... and were signed on its behalf by:

Tim Fenton

.....
W J T Fenton - Trustee

Michelle Westbury

.....
M D Westbury - Trustee

The notes form part of these financial statements

WHOOPSADAI SY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

WHOOPSADAISSY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Individuals	9,954	-	9,954	16,397
Corporate Sponsors	52,998	-	52,998	33,032
Gift Aid	872	-	872	4,125
Grants Received	16,300	91,900	108,200	125,298
Activities for generating funds	9,091	-	9,091	1,309
	<u>89,215</u>	<u>91,900</u>	<u>181,115</u>	<u>180,161</u>

Gifts in Kind 2021

Cardens - Accountancy				4,200
				<u>4,200</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	134	-	134	5
	<u>134</u>	<u>-</u>	<u>134</u>	<u>5</u>

4. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Government grant	-	-	-	5,338
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,338</u>

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Consultant Fundraiser Fees	26,400	-	26,400	26,675
	<u>26,400</u>	<u>-</u>	<u>26,400</u>	<u>26,675</u>

WHOOPSADAI SY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. RAISING FUNDS - continued

Other trading activities

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
General Fundraising Costs	1,425	-	1,425	620
	<u>1,425</u>	<u>-</u>	<u>1,425</u>	<u>620</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support Costs £	Total £
General Charitable Activities	144,974	157	124,391
Support Costs	-	4,200	3,600
	<u>144,974</u>	<u>4,357</u>	<u>127,991</u>

7. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	<u>157</u>	<u>55</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020 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 2021 (2020: £nil).

9. STAFF COSTS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Wages and salaries	18,692	94,775	113,466	106,106
	<u>18,692</u>	<u>94,775</u>	<u>113,466</u>	<u>106,106</u>

WHOOPSADAIY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. 2020 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	86,113	94,048	180,161
Investment income	5	-	5
Other income	5,338	-	5,338
Total	91,456	94,048	185,504
EXPENDITURE ON			
Raising funds	27,295	-	27,295
Charitable activities			
General Charitable Activities			
Support costs	41,443	82,948	124,391
	-	3,600	3,600
Total	68,738	86,548	155,286
NET INCOME	22,718	7,500	30,218
RECONCILIATION OF FUNDS			
Total funds brought forward	146,502	11,500	158,002
TOTAL FUNDS CARRIED FORWARD	169,220	19,000	188,220

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	2,899	1,660	4,559
Additions	-	379	379
At 31 December 2021	<u>2,899</u>	<u>2,039</u>	<u>4,938</u>
DEPRECIATION			
At 1 January 2021	2,899	1,465	4,364
Charge for year	-	157	157
At 31 December 2021	<u>2,899</u>	<u>1,622</u>	<u>4,521</u>
NET BOOK VALUE			
At 31 December 2021	<u>-</u>	<u>417</u>	<u>417</u>
At 31 December 2020	<u>-</u>	<u>195</u>	<u>195</u>

WHOOPSADAISSY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued income	873	875
Prepayments	536	5,019
	<u>1,409</u>	<u>5,894</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	2,950	2,507
Accrued expenses	2,291	1,358
	<u>5,241</u>	<u>3,865</u>

14. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	169,220	6,339	175,559
Restricted funds			
Restricted	19,000	(2,875)	16,125
TOTAL FUNDS	<u>188,220</u>	<u>3,464</u>	<u>191,684</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	89,349	(83,010)	6,339
Restricted funds			
Restricted	91,900	(94,775)	(2,875)
TOTAL FUNDS	<u>181,249</u>	<u>(177,785)</u>	<u>3,464</u>

Comparatives for 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>

WHOOPSADAISY BRIGHTON**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021****14. MOVEMENT IN FUNDS - continued**

Comparative 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>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	146,502	29,057	175,559
Restricted funds			
Restricted	11,500	4,625	16,125
TOTAL FUNDS	<u>158,002</u>	<u>33,682</u>	<u>191,684</u>

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	180,805	(151,748)	29,057
Restricted funds			
Restricted	185,948	(181,323)	4,625
TOTAL FUNDS	<u>366,753</u>	<u>(333,071)</u>	<u>33,682</u>

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 £Nil (2020: £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 £Nil (2020: £1,872). All transactions were undertaken on a commercial arms length basis.

WHOOPSADAI SY BRIGHTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

16. RESERVES

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

Fund	Brought forward	Received in year	Spent	Carried forward
CAF Resilience Grant	-	20,897	20,897	-
BBC Children In Need	-	19,125	19,125	-
Friarsgate Trust	-	2,000	2,000	-
Henry Smith Charity	-	5,000	5,000	-
Masonic Charitable Trust	-	5,000	5,000	-
Barbara Ward - Barbara Ward Grant	-	7,500	7,500	-
Wellesley Charitable Foundation	-	3,500	3,500	-
R S Brownless Charity	-	200	200	-
Brighton District Nursing	-	4,000	4,000	-
Sussex Community Foundation	5,000	-	5,000	-
Brighton & Hove City Council - COMF Grant	-	4,000	4,000	-
Brighton & Hove City Council - Covid Resilience Grant	-	8,130	4,005	4,125
Rockinghorse	-	548	548	-
The Dixie Rose Findlay Charitable Trust	-	2,000	-	2,000
John Horniman's Children's Trust	4,000	-	4,000	-
Robert McAlpine Foundation	10,000	10,000	10,000	10,000
Cardens Accountants	-	4,200	4,200	-
Total carried forward	19,000	96,100	94,775	16,125

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

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 children with physical disabilities up to age five.

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.

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 the provision of Conductive Education sessions for children with physical disabilities aged 5 to 12-years-old.

Robert McAlpine Foundation - to support programmes and overheads costs.

CAF Resilience Fund grant - to support programmes and overheads costs.

Brighton and Hove City Council - to support programmes and overheads costs.

R S Brownless Charitable Trust - to support the provision of Conductive Education sessions for children with physical disabilities up to age five.

Masonic Charitable Foundation - to support overheads and Executive Manager salary

Brighton District Nursing Association Trust - to support the provision of Conductive Education sessions for children with physical disabilities up to age five.

The Dixie Rose Findlay Charitable Trust - to support the provision of Conductive Education sessions for children with physical disabilities up to age five.

WHOOPSADAI SY BRIGHTON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. RESERVES - continued

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

WHOOPSADAI SY BRIGHTON**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individual	9,954	16,396
Donations from corporate sponsors	52,998	33,032
Gift aid	872	4,125
Grants	108,203	125,299
Activities for generating funds	9,088	1,309
	<u>181,115</u>	<u>180,161</u>
Investment income		
Deposit account interest	134	5
Other income		
Government grant	-	5,338
	<u>-</u>	<u>5,338</u>
Total incoming resources	<u>181,249</u>	<u>185,504</u>
EXPENDITURE		
Raising donations and legacies		
Consultancy	26,400	26,675
Other trading activities		
Fundraising Costs	1,425	620
Charitable activities		
Wages	105,385	99,285
Social security	5,669	4,639
Pensions	2,413	2,182
Insurance	2,490	1,819
Light and heat	1,803	1,754
Telephone	1,034	1,104
Postage and stationery	268	310
Marketing	803	1,989
Small equipment	476	331
Premises rental	16,641	4,118
Training	1,754	490
General expenses	2,824	2,619
Travel and accommodation	751	358
Volunteer Expenses	-	148
Club expenses	1,908	565
Repairs and renewals	756	1,911
Computer equipment	157	55
	<u>145,132</u>	<u>123,677</u>
Support costs		
Finance		
Accountancy	4,828	4,314
	<u>4,828</u>	<u>4,314</u>
Total resources expended	<u>177,785</u>	<u>155,286</u>
Net income	<u>3,464</u>	<u>30,218</u>

This page does not form part of the statutory financial statements