

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 2022
FOR
WHOOPSADAI SY BRIGHTON

Galloways Accounting (Hove) Limited
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

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FOR THE YEAR ENDED 31 DECEMBER 2022

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WHOOPSADAI SY BRIGHTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022. 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 Objects are;

1. The relief of sickness, hardship and distress.
2. The preservation and protection of public health by educating the public and conducting research into the causes and prevention of cerebral palsy and publishing the results of such research.
3. To advance the education, training and rehabilitation of people suffering from cerebral palsy to enable them to gain paid employment and develop their potential as members of society.

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

The principal activities are:

- 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 for 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 with physical disabilities 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 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 sessions during term time and Holiday Clubs for the 5 to 12-year-olds who currently attend sessions bi-weekly. 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 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievement and Performance

For the first six months of the year, we delivered a combination of one-to-one sessions and group sessions. We successfully achieved our aim to re-establish the group sessions by September. The group sessions grew from strength to strength and by the end of the year we were running between 12 and 14 sessions per week. We were also able to put in place a new system to monitor children's progress through measurable goals and milestones. Parents reacted very positively to this idea and they are also constantly providing us feedback on the progress that the children are making while at home.

During 2022 we worked with a total of 61 children, of whom three have left Whoopsadaisy after reaching their milestones, and one child has moved away. Four children underwent Selective Dorsal Rhizotomy (SDR) surgery, one child had hip surgery and two children received Botox injections to improve their muscle tone, posture, and ability to learn new skills.

The 0-5yrs programme is now running four days a week. This is to accommodate the new children joining the programme. It will also allow the Lead Conductor to spread out the group sessions as we are gradually increasing the length of time for each session from 1hr to 1 1/2 - 2hrs. 85% of the children are now attending sessions on a weekly basis instead of bi-weekly. We have seen the number of enquiries increase dramatically for this programme due to the difficulties families are facing in accessing other services.

The 5-12yrs programme has now completely shifted to weekdays and the parents we currently work with are happy with this arrangement. The sessions are running from Tuesday to Friday, leaving Mondays for the Lead Conductor to do admin, volunteer recruitment/supervision and training. This arrangement will be reviewed in 2023 as the 5-12yrs programme has grown significantly. Originally, there were only 11 children attending 2 group sessions per week compared to the current situation of 20 children on our register. We are now running a total of 6 group sessions per week including a new "post-SDR surgery" group.

The main achievement during 2022 has been to rebuild a strong service delivery to recover from the aftermath of COVID-19. The team has worked very hard to re-establish group sessions, assessed and enrolled new children and implemented an effective new system for monitoring and evaluating individual children's progress.

We have observed that most children across the two programmes have improved their gross and fine motor skills, communication, social and self-care skills. By participating in regular group sessions, parents have become more confident in practising tasks at home with their children and adapting their environment to further integrate Conductive Education principles into their everyday lives. This has reinforced the children's learning and enhanced their development.

Our Conductors supported all our parents/carers on various issues including; providing tailored tasks to practice with their children at home, 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. 80% of our parents are the only carers for their children and have no other help to support them. This has increased significantly due to the current shortage of carer support workers.

As part of strengthening our service delivery, we also developed an Equipment and Resource exchange project to help our families as they are continuously facing difficulties in sourcing suitable equipment for their children. Specialist equipment has either become very expensive to buy or difficult to source locally. The funding from Rockinghorse enabled us to build suitable storage for the equipment.

We continue to receive new enquiries on a regular basis for both programmes and enrolled 13 new children during 2022. We currently have 4 children on the waiting list.

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:

"We had much-needed respite to go and have a coffee/lunch break, or an "us" time which was so much treasured. We also knew that D was doing a much-needed exercise and motivation programme which he was benefiting from to strengthen his legs muscles, which at home was a battle. Also, he was so very well cared for by everyone".

"Just a very big thank you to everyone at Whoopsadaisy for everything they have done for my child (and me) over the past 10 years".

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

"He has learnt to bum shuffle which has given him so much independence. He is also putting more weight through his legs and so is working towards standing. He is also working hard on sitting up and lying down. I have learnt ways to help him with these skills that make sense to us. I can't describe what it means to all of us to have had this support. Thank you for everything!"

Volunteers

Since re-establishing our volunteer programme after COVID-19, we have worked hard to recruit and retain volunteers. During 2022 we worked with 24 volunteers, of whom 13 helped in sessions and 11 supported our corporate and community fundraising events by participating in various activities. Again, volunteers are crucial to our service delivery and financial sustainability as they enable us to run group sessions as well as helping to raise the much-needed funds. We continue to build our relationships with the local universities, colleges, businesses and communities so that we have a diverse team of volunteers.

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.

Due to increased workload the management agreed in June 2021 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 partly to the COVID-19 restrictions which made our corporate and community fundraising difficult - we also saw this as an opportunity to adapt to new ways of fundraising and raising awareness of the work we do through various social media platforms. In March 2022, we were successful in engaging a new freelancer for three months to work on the Facebook strategy and providing support on social media. Due to lack of funding, we were not able to renew this contract. However, we managed to get a volunteer to support us in this area of work while we look to secure further funding for this role.

In response to the increased workload on 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 the growing number of sessions being delivered. However, this post was not filled in 2022 due to lack of funding.

Improvements at the Whoopsadaisy Pavilion

We are continuously improving, repairing, and maintaining the building to ensure it remains a safe and welcoming place for the children and their families.

Some 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 further delayed due to the increased cost of building materials as well as the difficulty is finding affordable builders willing to do small jobs.

Internally, we were able to complete work 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Principal funding sources

As shown in our 2022 annual accounts, our income was less than expenditure for the first time in 3 years. This reflects the ongoing fundraising challenges being experienced in the charity sector due to the current economic difficulties. Whilst the challenges were many in 2021, both our grant fundraising and corporate & community fundraising activities performed reasonably well. We managed to raise enough funds to break-even.

However, in 2022 the fundraising situation became a huge challenge for us due to the increased competition for funding. Funders and supporters are under enormous pressure and are having to make difficult decisions on which projects to support.

Although we managed to gain new donors and funders in 2022, the income generated was not enough for us to cover all the costs incurred during the year.

We are aware that these challenges will get worse before they get better because of the current economic situation. We are implementing new fundraising activities, including encouraging our local business and community supporters to help us out. And with this in mind, we would like to thank all our corporate and community supporters/donors (old and new) who not only helped us to raise the much-needed funds but also to raise awareness of the work we do and reach out to new audiences.

We are also redoubling our fundraising efforts in other areas to ensure that we raise enough funds to keep Whoopsadaisy operating. More than 50% of our funding comes from Charitable trusts and other grant givers. We continue to work 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 2022. These include long-term funders such as Wellesley Charitable Foundation, Cheyne Charity, Barbara Ward Children's Foundation, Ernest Kleinwort Charitable Trust, John Horniman's Children's Trust, George John & Sheilah Livanos Charitable Trust, Sussex Community Foundation and Rockinghorse Children's Charity.

Other generous grant supporters in 2022 included: Albert Hunt Trust, Ashfield Trust, Childwick Trust, National Lottery - Awards for All, Brighton District Nursing Association Trust, Woodroffe Benton Foundation, EF and MG Hall Charitable Trust, Garfield Weston Foundation, Masonic Charitable Foundation, Sandra Charitable Trust, Chalk Cliff Trust, Ian Askew Charitable Trust, Webb Family Charitable Trust, Iron Bridge Trust and Tula Trust.

We would also like to thank Galloways Accounting (Hove) Limited who continue to support us with payroll and producing our Annual Accounts Report free of charge.

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 organisation can respond effectively to the ongoing challenges that emerged because of COVID-19 and the current economic difficulties.

The COVID-19 pandemic highlighted some of our organisational weaknesses, while at the same time it introduced new practices that enriched our operation and generated unexpected benefits we wish to capitalise on. Reinstating the well-functioning group sessions we had prior to the pandemic has been a difficult and lengthy process, and having only two Conductors - one for each age group - exposed the risks to our service provision. On the positive side, the unavoidable shift to online service provision showed that Whoopsadaisy can quickly adapt its services when faced with unpredictable challenges.

This is the capability we wish to maximise during 2023 and beyond as we seek to strengthen our service delivery, build organisational resilience, and enhance our services. Our ultimate goal is to provide continuous service delivery for disabled children and young people in Brighton and beyond. We want to ensure that the children we work with have uninterrupted access to their Conductive Education sessions and other support they need to enhance their chances to live more independently.

As part of working towards achieving the above the four main areas we successfully delivered on in 2022 were:

1. The return to in-person service delivery while at the same time developing an integrated model that is adaptable and offers support to children and families face-to face as well as online should the need arise.
2. Implemented new ways of fundraising through our community and corporate fundraising initiatives.
3. Re-established the Volunteer programme to support service delivery during group sessions as well as helping with community and corporate fundraising activities/events.
4. Developed an Equipment & Resource exchange project for parents/families to share and donate various items.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

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. Our total reserves stood at £160,273 at the end of the year.

The trustees have agreed a reserves policy of between nine- and twelve-months running costs. (Expenditure for 2023 is expected to be around £206,000). This takes into consideration the increase of inflation rate on most expenses including electricity and the need for the organisation to recruit another 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 as well as considering the organisation's exposure to the present unpredictable level of donations and grants.

FUTURE PLANS

We aim to continue with our unique and successful approach to supporting children and their families and develop our services further as follows:

- Expand our service offer to reach more children and introduce new activities for our children and families.
- We will also continue to engage more volunteers to enable us to build capacity.
- Open a new Conductive Education Programme for young people aged 12years and above.
- Implement innovative fundraising initiatives to generate sufficient funds for the organisation.

Our fundraising strategy continues to focus on organisational sustainability. We are working hard to overcome the current economic fundraising difficulties. We aim to overcome these challenges by:

- Securing a mix of restricted and unrestricted funding (multi-year grants where possible).
- Developing and nurturing relationships with our new/old and long-term funders and supporters.
- Maximising new opportunities that can add value to our 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.

Recruitment and appointment of new trustees

The Board strives to recruit individuals who have the knowledge and expertise to 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity 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 group and parent charity and of the incoming resources and application of resources, including its income and expenditure, of the group for the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereafter and with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

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.

Related parties

None known.

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees
W J T Fenton Chair
M D Westbury
G Jennings
Dr J Bolton

Independent Examiner
Hannah Doherty on behalf of
Galloways Accounting (Hove) 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.

20 Sep 2023

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



.....
W J T Fenton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WHOOPSADAI SY 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 2022.

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

Hannah Doherty on behalf of

Galloways Accounting (Hove) Limited
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

Date: 22 Sep 2023

WHOOPSADAI SY BRIGHTON

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

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	83,030	61,583	144,613	181,112
Investment income	3	182	-	182	134
Total		<u>83,212</u>	<u>61,583</u>	<u>144,795</u>	<u>181,246</u>
EXPENDITURE ON					
Raising funds	4	24,680	-	24,680	27,822
Charitable activities	5				
General Charitable Activities					
Support costs		67,061 6,757	77,708 -	144,769 6,757	144,975 4,985
Total		<u>98,498</u>	<u>77,708</u>	<u>176,206</u>	<u>177,782</u>
NET INCOME/(EXPENDITURE)		(15,286)	(16,125)	(31,411)	3,464
RECONCILIATION OF FUNDS					
Total funds brought forward		175,559	16,125	191,684	188,220
TOTAL FUNDS CARRIED FORWARD		<u>160,273</u>	<u>-</u>	<u>160,273</u>	<u>191,684</u>

The notes form part of these financial statements

WHOOPSADAI SY BRIGHTON

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	1,517	-	1,517	417
CURRENT ASSETS					
Debtors	11	5,317	-	5,317	1,409
Cash at bank and in hand		156,549	-	156,549	195,099
		<u>161,866</u>	<u>-</u>	<u>161,866</u>	<u>196,508</u>
CREDITORS					
Amounts falling due within one year	12	(3,110)	-	(3,110)	(5,241)
NET CURRENT ASSETS		<u>158,756</u>	<u>-</u>	<u>158,756</u>	<u>191,267</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		160,273	-	160,273	191,684
NET ASSETS		<u>160,273</u>	<u>-</u>	<u>160,273</u>	<u>191,684</u>
FUNDS	13				
Unrestricted funds				160,273	175,559
Restricted funds				-	16,125
TOTAL FUNDS				<u>160,273</u>	<u>191,684</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 ~~20 Sep 2023~~..... 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

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

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.

The accounts are prepared in sterling, which is the functional currency of Whoopsadaisy Brighton. Monetary amounts in these financial statements are rounded to the nearest £1.

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.

Government Grants

Income from government and other grants, whether 'capital grants' or 'revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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 2022

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Individuals	12,699	-	12,699	9,954
Corporate Sponsors	27,953	-	27,953	52,998
Gift Aid	1,715	-	1,715	872
Grants Received	29,800	61,583	91,383	108,200
Activites for generating funds	10,863	-	10,863	9,091
	<u>83,030</u>	<u>61,583</u>	<u>144,613</u>	<u>181,115</u>

Gifts in Kind 2022

- Galloways Accounting (Hove) Limited - Independent examination fee and accounts preparation				4,200
				<u>4,200</u>

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Deposit account interest	182	-	182	134
	<u>182</u>	<u>-</u>	<u>182</u>	<u>134</u>

4. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Consultant Fundraiser Fees	23,575	-	23,575	26,400
	<u>23,575</u>	<u>-</u>	<u>23,575</u>	<u>26,400</u>

Other trading activities

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
General Fundraising	1,105	-	1,105	1,425
	<u>1,105</u>	<u>-</u>	<u>1,105</u>	<u>1,425</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support Costs £	Total £
General Charitable Activities	144,768	-	144,768
Support Costs	-	6,757	6,757
	<u>144,768</u>	<u>6,757</u>	<u>151,223</u>

6. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	<u>571</u>	<u>157</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021 other than provision of refreshments at meetings of trustees.

During the year the charity employed an average of 5 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 2022 (2021: £nil).

8. STAFF COSTS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Wages and salaries	32,831	77,708	110,539	113,466
	<u>32,831</u>	<u>77,708</u>	<u>110,539</u>	<u>113,466</u>

9. 2021 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,212	91,900	181,112
Investment income	<u>134</u>	<u>-</u>	<u>134</u>
Total	<u>89,346</u>	<u>91,900</u>	<u>181,246</u>
EXPENDITURE ON			
Raising funds	27,822	-	27,822
Charitable activities			
General Charitable Activities			
	50,200	94,775	144,975
Support costs	<u>4,985</u>	<u>-</u>	<u>4,985</u>
Total	<u>83,007</u>	<u>94,775</u>	<u>177,782</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. 2021 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	6,339	(2,875)	3,464
RECONCILIATION OF FUNDS			
Total funds brought forward	169,220	19,000	188,220
TOTAL FUNDS CARRIED FORWARD	<u>175,559</u>	<u>16,125</u>	<u>191,684</u>

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	2,899	2,039	4,938
Additions	1,372	299	1,671
At 31 December 2022	<u>4,271</u>	<u>2,338</u>	<u>6,609</u>
DEPRECIATION			
At 1 January 2022	2,899	1,622	4,521
Charge for year	302	269	571
At 31 December 2022	<u>3,201</u>	<u>1,891</u>	<u>5,092</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,070</u>	<u>447</u>	<u>1,517</u>
At 31 December 2021	<u>-</u>	<u>417</u>	<u>417</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued income	534	873
Prepayments	4,783	536
	<u>5,317</u>	<u>1,409</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	1,287	2,950
Other creditors	477	-
Accrued expenses	1,346	2,291
	<u>3,110</u>	<u>5,241</u>

13. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	175,559	(15,286)	160,273
Restricted funds			
Restricted	16,125	(16,125)	-
	<u>191,684</u>	<u>(31,411)</u>	<u>160,273</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	83,212	(98,498)	(15,286)
Restricted funds			
Restricted	61,583	(77,708)	(16,125)
	<u>144,795</u>	<u>(176,206)</u>	<u>(31,411)</u>

Comparatives for 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
	<u>188,220</u>	<u>3,464</u>	<u>191,684</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. 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	89,346	(83,007)	6,339
Restricted funds			
Restricted	91,900	(94,775)	(2,875)
TOTAL FUNDS	<u>181,246</u>	<u>(177,782)</u>	<u>3,464</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	169,220	(8,947)	160,273
Restricted funds			
Restricted	19,000	(19,000)	-
TOTAL FUNDS	<u>188,220</u>	<u>(27,947)</u>	<u>160,273</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	172,558	(181,505)	(8,947)
Restricted funds			
Restricted	153,483	(172,483)	(19,000)
TOTAL FUNDS	<u>326,041</u>	<u>(353,988)</u>	<u>(27,947)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. RESERVES

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

Fund	Brought forward	Received in year	Spent	Carried forward
Robert McAlpine Foundation	10,000	-	10,000	-
Brighton & Hove Council COMF Grant	4,125	-	4,125	-
Dixie Rose Findlay Charitable Trust	2,000	-	2,000	-
Stella Symons Charitable Trust	-	250	250	-
Ernest Kleinwort Charitable Trust	-	5,000	5,000	-
Sussex Community Foundation	-	5,000	5,000	-
National Lottery Awards for all	-	9,833	9,833	-
Sandra Charitable Trust	-	3,000	3,000	-
Barbara Ward Children's Foundation	-	7,500	7,500	-
Chalk Cliff Trust	-	5,000	5,000	-
Mencap Brighton	-	1,000	1,000	-
Childwick Trust	-	7,500	7,500	-
Wellesley Charitable Foundation	-	3,500	3,500	-
John Horniman's Children's Trust	-	4,000	4,000	-
Brighton District Nursing Association Trust	-	4,000	4,000	-
Masonic Charitable Foundation	-	5,000	5,000	-
E F and M G Hall Charitable Trust	-	1,000	1,000	-
Total carried forward	<u>16,125</u>	<u>61,583</u>	<u>77,708</u>	<u>-</u>

Robert McAlpine Foundation - to support Contribution towards Under-Fives, 5-12s and core costs

Brighton & Hove Council COMF Grant - to support Contribution towards rent costs

Dixie Rose Findlay Charitable Trust - to support Under-fives Programme

Stella Symons Charitable Trust - to support Under-fives Programme

Ernest Kleinwort Charitable Trust - to support 5-12s Programme term-time/holiday clubs (Conductor's salary)

Sussex Community Foundation - to support 5-12s Programme term-time

National Lottery Awards for all - to support Under-Fives Programme for various restricted expenditure

Sandra Charitable Trust - to support Under-Fives Programme

Barbara Ward Children's Foundation - to support 5-12s - term time sessions (2 instalments @£3,750, Mar & Oct)

Chalk Cliff Trust - to support 5-12s Programme term-time/holiday clubs

Mencap Brighton - to support Holiday clubs

Childwick Trust - to support 5-12s Programme term-time sessions

Wellesley Charitable Foundation - to support 5-12s Programme term-time

John Horniman's Children's Trust - to support 5-12s Programme Holiday Clubs

Brighton District Nursing Association Trust - to support Under-Fives Programme

Masonic Charitable Foundation - to support Manager's salary costs

E F and M G Hall Charitable Trust - to support Under-Fives Programme

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individual	12,699	9,954
Donations from corporate sponsors	27,953	52,998
Gift aid	1,715	872
Grants	91,383	108,200
Activites for generating funds	10,863	9,088
	<u>144,613</u>	<u>181,112</u>
Investment income		
Deposit account interest	182	134
	<u>144,795</u>	<u>181,246</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Consultancy	23,575	26,400
Other trading activities		
Fundraising Costs	1,105	1,422
Charitable activities		
Wages	102,825	105,385
Social security	5,054	5,669
Pensions	2,660	2,413
Insurance	2,177	2,490
Light and heat	3,440	1,803
Telephone	1,048	1,034
Postage and stationery	333	268
Marketing	3,235	803
Small equipment	232	476
Premises rental	16,641	16,641
Training	937	1,754
General expenses	3,239	2,824
Travel and accommodation	88	80
Volunteer Expenses	89	-
Club expenses	1,737	1,908
Repairs and renewals	409	756
Session Materials	625	671
	<u>144,769</u>	<u>144,975</u>
Support costs		
Finance		
Legal	1,200	-
Fixtures and fittings	302	-
Computer equipment	269	157
Accountancy	4,986	4,828
	<u>6,757</u>	<u>4,985</u>
Total resources expended	<u>176,206</u>	<u>177,782</u>
Net (expenditure)/income	<u>(31,411)</u>	<u>3,464</u>

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Signed By

Signer: Michelle Westbury (michelle@westandberry.co.uk)

Identity Check: Email Authentication

Signature Type: Typed

Time Zone: UTC+01:00, Europe/London (British Summer Time)

Signer: Tim Fenton (tim@thewarenne.co.uk)

Identity Check: Email Authentication

Signature Type: Typed

Time Zone: UTC+01:00, Europe/London (British Summer Time)

Signer: Hannah Doherty (Hannah.Doherty@wearegalloways.com)

Identity Check: Email Authentication

Signature Type: Typed

Time Zone: UTC+01:00, Europe/London (British Summer Time)

Event Log

Sep 20, 2023, 2:00:49 PM - Email notification sent to Michelle Westbury (michelle@westandberry.co.uk).

Sep 20, 2023, 2:00:51 PM - Email notification delivered to Michelle Westbury (michelle@westandberry.co.uk).

Sep 20, 2023, 2:06:19 PM - Michelle Westbury (michelle@westandberry.co.uk) electronically signed or completed the document, from 86.143.5.61.

Sep 20, 2023, 2:06:25 PM - Email notification sent to Tim Fenton (tim@thewarenne.co.uk).

Sep 20, 2023, 2:06:27 PM - Email notification delivered to Tim Fenton (tim@thewarenne.co.uk).

Sep 20, 2023, 6:34:36 PM - Tim Fenton (tim@thewarenne.co.uk) electronically signed or completed the document, from 82.148.47.65.

Sep 20, 2023, 6:34:37 PM - Email notification sent to Hannah Doherty (Hannah.Doherty@wearegalloways.com).

Sep 20, 2023, 6:34:45 PM - Email notification delivered to Hannah Doherty (Hannah.Doherty@wearegalloways.com).

Sep 21, 2023, 9:06:44 AM - Tim Fenton (tim@thewarenne.co.uk) opened the email notification (estimated).

Sep 21, 2023, 3:52:53 PM - Hannah Doherty (Hannah.Doherty@wearegalloways.com) opened the email notification (estimated).

Sep 22, 2023, 12:20:52 PM - Hannah Doherty (Hannah.Doherty@wearegalloways.com) electronically signed or completed the document, from 81.31.74.185.

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