

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
WHOOPSADAISSY 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 2023

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023. 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) (effective 1 January 2015).

**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. Our office and all services are based at the Whoopsadaisy Pavilion, Preston Park, Brighton BN1 6HN.

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 5 to 12-year-olds and 13 - 19 years age group who currently attend Whoopsadaisy sessions. The Holiday Clubs also enable parents to take a break.

In 2023, we introduced our latest project: an inclusive youth club tailored for young people aged 13 to 19 years old. We operate weekly, inclusive activities specifically designed for this age group. These activities are youth-led, chosen by the participants, and include a diverse range of indoor/outdoor sessions, trips, and workshops. Our primary objective is to implement sessions grounded in the Conductive Education approach, aiming to strengthen the inclusion of disabled young people in educational, social, and employment spheres.

**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 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Achievement and Performance**

In 2023, we supported 73 children with various physical disabilities. Of these, 37 were under 5 years old, 28 were between 5-12 years, and 8 were 13 years and older. We delivered 12 group sessions and 3 one-to-one sessions every week over 42 weeks. We also ran 2 weeks of holiday club sessions in the summer. We are proud to have sustained our work, benefiting so many children.

**Expansion and Improvements**

Over the past year, we have focused on expanding our services to reach more children and families, ensuring they can learn and develop in a safe and stimulating environment. Key achievements include:

- Launching a new programme for ages 13-19s
- Increasing attendance at Whoopsadaisy sessions
- Providing weekly sessions for all children instead of biweekly, and increasing group sizes up to a maximum of six children
- Extending session lengths to 1.5 hours for all groups
- Actively using individual goal trackers for all children
- Developing an in-house Conductive Education training programme for volunteers and staff
- Encouraging more families to participate in fundraising events
- Involving children in planning and creating arts and crafts for fundraising
- Forming new relationships with external organisations, allowing access to more activities, such as regular Boccia (indoor ball game) sessions
- Exploring future collaboration with the Seaside View team at Sussex Royal Hospital
- Continuing to develop outreach services to children's homes, helping parents create a conducive home environment
- Creating interactive resources to raise awareness of Conductive Education and Cerebral Palsy
- Team visited Rainbow Centre in Farnham and Noah's Ark in London to learn and share good practices.

**Children's Progress**

Under 5s Programme:

- 15 children with Cerebral Palsy
- 8 children with Down's Syndrome
- 11 children with rare genetic disorders
- 3 children with spina bifida

5-12 Years Programme:

- 25 children with Cerebral Palsy
- 2 with rare genetic disorder
- 1 with spina bifida

13-19 Years Programme:

- 8 children with Cerebral Palsy

**Progress Highlights**

- Children with Cerebral Palsy: Significant improvements in posture, coordination, mobility, and self-care skills. Many showed unexpected progress in independence and social skills.
- Children with Genetic Disorders: Progress in social and sensory integration, communication, and physical awareness.
- Children with Down's Syndrome: Advances in social, communication, self-care, and mobility skills. Many started following routines and using basic instructions.
- Children with Spina Bifida: Increased independence in mobility and self-care, with better awareness of their lower limbs.

**Parental Feedback**

We engaged with parents through one-on-one conversations, questionnaires, and videos. Here are some examples of positive feedback:

"We have been going to Whoopsadaisy for over 4 years now, and the progress our little boy has made is remarkable. A lot of this progress is due to the hard and loving work of the astounding team of professionals; apart from that Whoopsadaisy is also a great place to connect with other families going through a similar situation and this is very important to both us parents and also for our little ones, we are so glad we are part of it." - Willian

"The Conductive Education input my son receives at Whoopsadaisy has been highly effective and beneficial. The therapists and the volunteers have been instrumental in designing a comprehensive treatment plan tailored to my son's needs, focusing on improving his motor skills and overall functionality. This, alongside the social aspect of the sessions where other kids of similar abilities work together, has helped my son progress and achieve important developmental milestones, all while making new friends.

## WHOOPSADAISSY BRIGHTON

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Overall, we are extremely pleased with Whoopsadaisy. The dedication, expertise and the friendly faces have made a significant positive impact on my son's physical abilities and quality of life. I would happily recommend their services to other families facing similar challenges." - Sanjeev

#### Volunteers

Our volunteer programme grew to 37 volunteers in 2023, with 25 helping in sessions for two hours once a week for 42 weeks of the year and 12 supporting fundraising events averaging 4 hours each per event. Volunteers received training in Conductive Education, Safeguarding, First Aid, and a comprehensive induction. Volunteers are crucial to our service delivery and financial sustainability, enabling high-quality group sessions and fundraising. We offer valuable work experience to volunteers from diverse backgrounds and continue to build relationships with local universities, colleges, businesses, and communities.

"Volunteering at Whoopsadaisy is a lot of fun and very rewarding. On top of that you see these beautiful children grow and flourish. It teaches the volunteers as much as the children themselves. I enjoy every time I am there and would recommend anyone even slightly interested to reach out." - Moira

"Volunteering at Whoopsadaisy has not only been an insightful and meaningful experience but getting to learn from working alongside the staff and children has taught me so much: from listening to the children talk about things they are passionate about during group discussions, to seeing them persevere and stay determined (during Conductive Education) has definitely inspired me! During my time here so far, I have genuinely felt so welcomed by the team who are always warm, friendly and supportive!" - Hua

#### Staffing

We regularly review our staffing structure to ensure professional and sustainable service delivery. As demand for our services increases, so does the need for more staff. Our long-term goal is to have three Lead Conductors (one for each programme) and two Assistant Conductors supported by a team of volunteers. In 2023, we recruited our first Assistant Conductor. The recruitment for more staff will start early 2024.

#### Improvements at the Whoopsadaisy Pavilion

We continue to improve, repair, and maintain our building to ensure it remains safe and welcoming. This year, we secured funding to create a sensory room. We are working on securing further donations in kind or cash to complete the outstanding remedial work and repair the back wall. Our goal is to finish all building repairs by summer 2024.

We are grateful to all our supporters who donate their time, money, and expertise to help transform Whoopsadaisy's home.

### FINANCIAL REVIEW

#### Principal funding sources

This year has been successful for Whoopsadaisy. The total incoming resources for the year ended 31 December 2023 were £186,366 (2022: £144,795). Resources expended for the year totalled £179,823 (2023: £176,206 leaving surplus funds to be carried forward of £6,543 (2022 deficit of: -£31,411).

The Charity held fund balances at the year end of £166,816, £155,704 of these funds held were unrestricted and the restricted funds balance totalled £11,112. This was possible through intensified efforts in fundraising from Trusts and Foundations, as well as Corporate and Community Fundraising.

Our most successful event was the Art Auction, which raised over £13,000 in sales and an additional £6,500 in donations. We also secured funding from new Trusts and Foundations, with some providing unrestricted funding-a crucial income source for us.

Despite our success in 2023, we recognise that fundraising challenges will persist due to the current economic situation and increased competition for funding. We will continue to innovate in our fundraising activities, encouraging parents, local businesses, and community supporters to help. We extend our heartfelt thanks to all our corporate and community supporters, including the artists who donated their work for the auction. Their support has not only helped us raise essential funds but also increased awareness of our work and enabled us to reach new audiences.

Approximately 50% of our funding comes from charitable trusts and grant-makers. We work hard to secure new funding streams while maintaining strong relationships with our regular funders. We extend our gratitude to all the charitable trusts and grant-makers who supported Whoopsadaisy in 2023. These include long-term funders such as Sussex Community Foundation, Brighton District Nursing Association Trust, Wellesley Charitable Foundation, Ernest Kleinwort Charitable Trust, John Horniman's Children's Trust, Woodroffe Benton Foundation, Cheyne Charity for Children with Cerebral Palsy, Souter Charitable Trust, Tula Trust and the Webb Family Charitable Trust.

Other generous grant supporters in 2023 included The Community Trust of the Blessed Virgin Mary, Sandra Charitable Trust, Masonic Charitable Foundation, Anton Jurgens Charitable Trust, Friarsgate Trust, Iron Bridge Trust, B & Q Foundation and Garfield Weston Foundation.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**FINANCIAL REVIEW**

**Strategy**

**Sustaining Our Mission**

Securing funding to sustain our work is a continual challenge. Meanwhile, the demand for services for children with disabilities is growing exponentially. Many families are seeking support, and the need far exceeds the available resources. To meet this increasing demand, we aim to expand our services, extend our building, and develop our workforce.

**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 £166,816 at the end of the year. This included £11,112 restricted income.

The trustees have agreed a reserves policy of between nine- and twelve-months running costs. This takes into consideration the increase of inflation rate on most expenses including electricity and the need for the organisation to recruit staff to increase our capacity in response to the growing demand for our services.

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**

**Growth Initiatives and 2024 Goals**

In 2023, we undertook significant growth initiatives and in 2024 our focus will be on consolidating these initiatives to build resilience and sustainability, ensuring we continue delivering high-quality services. Our objectives are:

- Thriving Children: Enabling children and young people with disabilities to have fun, learn, develop, and flourish.
- High Satisfaction: Ensuring parents and partner organisations are highly satisfied with our services.
- High-Quality Service: Being recognised by parents and partners, such as the NHS, schools, and children's services, for our child and youth-focused work.
- Unique Community Offering: Providing a unique Conductive Education approach that integrates and includes children with diverse needs, interests, and talents.
- Parenting Support: Helping parents build supportive networks during sessions, holiday clubs, events, and training at Whoopsadaisy.
- Achieve our fundraising target of £220,000

Our fundraising strategy continues to focus on organisational sustainability and building a strong financial base through,

- Securing a combination of restricted and unrestricted funding, and to apply for multi-year grants where possible.
- Developing and nurturing relationships with our current, previous, new and long-standing funders and supporters.
- Forming partnerships with local businesses/organisations for mutual benefits.
- 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 2023**

**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.

**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  
M D Westbury  
G Jennings  
Dr J Bolton (resigned 6.3.24)  
F St George (appointed 14.5.24)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner  
Colin Young 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.

Approved by order of the board of trustees on 29/09/2024 and signed on its behalf by:



W J T Fenton - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WHOOPSADAISY 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 2023.

**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.

Colin Young on behalf of

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

Date: .....

**WHOOPSADAISSY BRIGHTON**
**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	120,485	64,874	185,359	144,613
Investment income	3	1,007	-	1,007	182
<b>Total</b>		<u>121,492</u>	<u>64,874</u>	<u>186,366</u>	<u>144,795</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	29,340	-	29,340	24,680
<b>Charitable activities</b>	5				
General Charitable Activites					
		91,691	51,300	142,991	144,769
Support costs		<u>7,492</u>	<u>-</u>	<u>7,492</u>	<u>6,757</u>
<b>Total</b>		<u>128,523</u>	<u>51,300</u>	<u>179,823</u>	<u>176,206</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,031)	13,574	6,543	(31,411)
Transfers between funds	13	<u>2,462</u>	<u>(2,462)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(4,569)</u>	<u>11,112</u>	<u>6,543</u>	<u>(31,411)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		160,273	-	160,273	191,684
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>155,704</u></u>	<u><u>11,112</u></u>	<u><u>166,816</u></u>	<u><u>160,273</u></u>

The notes form part of these financial statements

**WHOOPSADAISY BRIGHTON****BALANCE SHEET  
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	1,134	-	1,134	1,517
<b>CURRENT ASSETS</b>					
Debtors	11	4,204	-	4,204	5,317
Cash at bank and in hand		155,358	11,112	166,470	156,549
		<u>159,562</u>	<u>11,112</u>	<u>170,674</u>	<u>161,866</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(4,992)	-	(4,992)	(3,110)
<b>NET CURRENT ASSETS</b>		<u>154,570</u>	<u>11,112</u>	<u>165,682</u>	<u>158,756</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>155,704</u>	<u>11,112</u>	<u>166,816</u>	<u>160,273</u>
<b>NET ASSETS</b>		<u>155,704</u>	<u>11,112</u>	<u>166,816</u>	<u>160,273</u>
<b>FUNDS</b>	13				
Unrestricted funds				155,704	160,273
Restricted funds				11,112	-
<b>TOTAL FUNDS</b>				<u>166,816</u>	<u>160,273</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 29/09/2024 and were signed on its behalf by:



W J T Fenton - Trustee



M D Westbury - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

**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	- 33% on cost

The charity changed their method of depreciating its fixed assets from a four year straight-line basis to three years on a straight-line basis as this revised method better reflects the charity's use of their fixed assets over their useful lives and is consistent with the charity's replacement cycle.

The change in depreciation method is accounted for in the current year and in any subsequent periods,

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES - continued**

**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.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Individuals	45,864	-	45,864	12,699
Corporate Sponsors	27,662	-	27,662	27,953
Gift Aid	1,861	-	1,861	1,715
Grants Received	26,000	64,874	90,874	91,383
Activities for generating funds	19,098	-	19,098	10,863
	<u>120,485</u>	<u>64,874</u>	<u>185,359</u>	<u>144,613</u>

**Gifts in Kind 2023**

- Galloways Accounting (Hove) Limited - Independent examination fee and accounts preparation

5,400

5,400

**Gifts in Kind 2022**

- Galloways Accounting (Hove) Limited - Independent examination fee and accounts preparation

4,200

4,200

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account interest	1,007	-	1,007	182
	<u>1,007</u>	<u>-</u>	<u>1,007</u>	<u>182</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Consultant Fundraiser Fees	26,390	-	26,390	23,575
	<u>26,390</u>	<u>-</u>	<u>26,390</u>	<u>23,575</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. RAISING FUNDS - continued**

**Other trading activities**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
General Fundraising	2,949	-	2,949	1,107
	<u>2,949</u>	<u>-</u>	<u>2,949</u>	<u>1,107</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support Costs £	Total £
General Charitable Activities	143,162	-	143,162
Support Costs	-	7,492	7,492
	<u>143,162</u>	<u>7,492</u>	<u>150,654</u>

**6. NET INCOME/(EXPENDITURE)**

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

	2023 £	2022 £
Depreciation - owned assets	<u>1,221</u>	<u>571</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022 other than provision of refreshments at meetings of trustees.

During the year the charity employed an average of 4 employees (2022: 6).

**Trustees' expenses**

During the year, a total of £67 of expenses were reimbursed to one trustee (2022: £0).

**8. STAFF COSTS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Wages and salaries	55,192	51,300	106,492	110,539
	<u>55,192</u>	<u>51,300</u>	<u>106,492</u>	<u>110,539</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	83,030	61,583	144,613
Investment income	182	-	182
<b>Total</b>	<u>83,212</u>	<u>61,583</u>	<u>144,795</u>
<b>EXPENDITURE ON</b>			
Raising funds	24,680	-	24,680
<b>Charitable activities</b>			
General Charitable Activities			
Support costs	67,061 6,757	77,708 -	144,769 6,757
<b>Total</b>	<u>98,498</u>	<u>77,708</u>	<u>176,206</u>
<b>NET INCOME/(EXPENDITURE)</b>	(15,286)	(16,125)	(31,411)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	175,559	16,125	191,684
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>160,273</u>	<u>-</u>	<u>160,273</u>

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023	4,271	2,338	6,609
Additions	838	-	838
At 31 December 2023	<u>5,109</u>	<u>2,338</u>	<u>7,447</u>
<b>DEPRECIATION</b>			
At 1 January 2023	3,201	1,891	5,092
Charge for year	945	276	1,221
At 31 December 2023	<u>4,146</u>	<u>2,167</u>	<u>6,313</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>963</u>	<u>171</u>	<u>1,134</u>
At 31 December 2022	<u>1,070</u>	<u>447</u>	<u>1,517</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	290	-
Accrued income	2,678	534
Prepayments	1,236	4,783
	<u>4,204</u>	<u>5,317</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Social security and other taxes	2,000	1,287
Other creditors	414	477
Accrued expenses	2,578	1,346
	<u>4,992</u>	<u>3,110</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	160,273	(7,031)	2,462	155,704
<b>Restricted funds</b>				
Restricted	-	13,574	(2,462)	11,112
<b>TOTAL FUNDS</b>	<u>160,273</u>	<u>6,543</u>	<u>-</u>	<u>166,816</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,492	(128,523)	(7,031)
<b>Restricted funds</b>			
Restricted	64,874	(51,300)	13,574
<b>TOTAL FUNDS</b>	<u>186,366</u>	<u>(179,823)</u>	<u>6,543</u>

**Comparatives for movement in funds**

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



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**
**13. MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	175,559	(22,317)	2,462	155,704
<b>Restricted funds</b>				
Restricted	16,125	(2,551)	(2,462)	11,112
<b>TOTAL FUNDS</b>	<u>191,684</u>	<u>(24,868)</u>	<u>-</u>	<u>166,816</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 £
<b>Unrestricted funds</b>			
General fund	204,704	(227,021)	(22,317)
<b>Restricted funds</b>			
Restricted	126,457	(129,008)	(2,551)
<b>TOTAL FUNDS</b>	<u>331,161</u>	<u>(356,029)</u>	<u>(24,868)</u>

**14. RELATED PARTY DISCLOSURES**

During the year, a total of £1,300 was received from two trustees, these were in relation to purchases at an art auction event held by the charity.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**15. RESERVES**

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

<b>Fund</b>	<b>Brought forward</b>	<b>Received in year</b>	<b>Spent</b>	<b>Transfers</b>	<b>Carried forward</b>
Rockinghorse Children's Charity	-	1,884	-	1,884	-
Anton Jurgens Charitable Trust	-	5,000	5,000	-	-
JC Robinson Trust	-	800	800	-	-
Mrs A Lacy Tate Trust	-	500	500	-	-
Ernest Kleinwort Charitable Trust	-	7,000	7,000	-	-
Wellesley Charitable Foundation	-	4,900	3,500	578	822
John Horniman's Children's Trust	-	2,000	2,000	-	-
Masonic Charitable Foundation	-	5,000	5,000	-	-
Sandra Charitable Trust	-	3,000	3,000	-	-
Sussex Community Foundation	-	10,000	10,000	-	-
B&Q Foundation	-	9,290	-	-	9,290
Friarsgate Trust	-	2,000	2,000	-	-
Brighton District Nursing Association Trust	-	4,000	4,000	-	-
Hasluck Charitable Trust	-	2,000	2,000	-	-
Community Trust of the Blessed Virgin Mary	-	4,000	4,000	-	-
David Hunt Trust	-	1,500	1,500	-	-
E F and M G Hall Charitable Trust	-	1,000	-	-	1,000
Brighton & Hove Mencap Holiday Fund	-	1,000	1,000	-	-
<b>Total carried forward</b>	<b>-</b>	<b>64,874</b>	<b>51,300</b>	<b>2,462</b>	<b>11,112</b>

Rockinghorse Children's Charity - for equipment storage

Anton Jurgens Charitable Trust - to support 5-12s Programme

JC Robinson Trust - to support Under-Fives Programme

Mrs A Lacy Tate Trust - to support Under-Fives Programme

Ernest Kleinwort Charitable Trust - to support 5-12s Programme term-time/holiday clubs

Wellesley Charitable Foundation - to support 5-12s Programme, plus equipment and future equipment

John Horniman's Children's Trust - to support Holiday Clubs

Masonic Charitable Foundation - to support Manager's salary costs

Sandra Charitable Trust - to support Under-Fives Programme

Sussex Community Foundation - to support 5-12s Programme

B&Q Foundation - For future development of the Sensory Room

Friarsgate Trust - to support 5-12s Programme

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

Hasluck Charitable Trust - to support Under-Fives Programme

Community Trust of the Blessed Virgin Mary - to support Over-Twelves Programme

David Hunt Trust - to support 5-12s Programme and Over-Twelves Programme

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

Brighton & Hove Mencap Holiday Fund - to support Holiday Clubs

**WHOOPSADAISY BRIGHTON****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations from individual	45,864	12,699
Donations from corporate sponsors	27,662	27,953
Gift aid	1,861	1,715
Grants	90,874	91,383
Activites for generating funds	19,098	10,863
	<hr/> 185,359	<hr/> 144,613
<b>Investment income</b>		
Deposit account interest	1,007	182
	<hr/> 186,366	<hr/> 144,795
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Consultancy	26,390	23,575
<b>Other trading activities</b>		
Fundraising Costs	2,950	1,105
<b>Charitable activities</b>		
Wages	100,247	102,825
Social security	3,726	5,054
Pensions	2,519	2,660
Insurance	2,424	2,177
Light and heat	7,122	3,440
Telephone	1,052	1,048
Postage and stationery	607	333
Marketing	1,250	3,235
Small equipment	657	232
Premises rental	16,641	16,641
Training	108	937
General expenses	2,862	3,239
Travel and accommodation	672	88
Volunteer Expenses	471	89
Club expenses	1,221	1,737
Repairs and renewals	-	409
Session Materials	1,323	625
	<hr/> 142,902	<hr/> 144,769
<b>Support costs</b>		
<b>Finance</b>		
Legal	-	1,200
Fixtures and fittings	945	302
Computer equipment	276	269
Accountancy	6,360	4,986
	<hr/> 7,581	<hr/> 6,757
Total resources expended	<hr/> 179,823	<hr/> 176,206
<b>Net income/(expenditure)</b>	<hr/> <hr/> 6,543	<hr/> <hr/> (31,411)

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