

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
WHOOPSADAISY BRIGHTON**

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

WHOOPSADAISY BRIGHTON
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	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 16
Detailed Statement of Financial Activities	17

WHOOPSADAISSY BRIGHTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024. 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 Objectives 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 providing conductive therapy and other support to children with cerebral palsy and other motor disorders so that they can develop, grow and learn, and live as independently as possible.
- 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 is a charity helping children with physical disabilities reach their full potential. Building on children's existing skills, our Conductive Education-based services enable children to:

- Achieve key milestones, such as sitting, standing, or walking unaided.
- Build essential life skills such as eating, dressing, and communicating more independently.
- Participate more actively in life at home, at nursery or school, and in their communities.

The children we work with have cerebral palsy, motor disorders, or global development delay, including cases associated with Downs syndrome, or of unknown origin. Many also face additional challenges, such as difficulties with vision, hearing, attention, coordination or balance. As a result, they may require support with essential daily activities such as eating, dressing, and toileting, and some rely on communication aids.

Whoopsadaisy is the only charity in Brighton & Hove offering Conductive Education. Since establishing our first under-5's group in 2008 the charity has grown significantly, and in 2024 we supported 62 children.

The Conductive Education system of learning encourages children to take an active role in their progress, through structured activities and problem-solving, helping them build independence and confidence. To best meet the diverse needs of the children we support, we also integrate approaches such as Occupational Therapy into our tailored sessions, which combine physical activities, mobility circuits, storytelling and games in a positive, supportive environment. Whoopsadaisy provides services for three age groups:

- Under-5's: Babies and young children attend small-group sessions, weekly or fortnightly during term time. Programmes are individually tailored to each child and can be repeated to help the child at home, thereby increasing the benefits from each session. Parents/carers attend too and are active participants, learning techniques to support their child's independence while forming valuable connections and friendships with other families.
- Ages 5-12: It is crucial that the progress the children make is not lost once they start school, so for 5-12s there are after-school sessions, plus Easter and summer holiday clubs. This age group attend without their parents to boost their independence.
- Teenagers: Introduced in 2023, our inclusive '12+' Programme is specifically designed for young people aged 13-20 years. There are fortnightly sessions, plus regular social activities, workshops and outings which are chosen by the participants, with a focus on building self-esteem, confidence, resilience, and independent living skills. The programme aims to strengthen the inclusion of disabled young people in educational, social, and employment opportunities.

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 in term-time, 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.

We work with local communities, colleges and universities providing students opportunities to gain work experience and participate in community projects.

WHOOPSADAISSY BRIGHTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Achievement and Performance

In 2024, we supported 62 children with a range of physical disabilities. Of these, 39 were under 5 years old, 16 were between 5-12 years, and 7 were 13 years and older. We delivered 8-9 group sessions and 5 one-to-one sessions every week over 42 weeks. We also ran 2 weeks of holiday club sessions in the summer. Group sessions ran for up to 2 hours and one-to-one for one hour. We are proud to have sustained our work, benefiting so many children.

Goals & Growth Achievements

In 2024, our focus was on strengthening our organisation's foundation for long-term resilience and sustainability, while continuing to deliver exceptional services. Here's what we achieved:

- Creative Learning in Action

Children thrived through themed programmes combining Conductive Education techniques such as the plinth programme and rhythm-based activities, with Occupational Therapy activities. This approach encouraged motor development and creative learning.

- Personalised Growth

We reviewed and updated individual goals, providing more tailored support. This encouraged each child to grow and develop in their own unique way.

- Teamwork & Inspiration

The "Beyond Limits: Exploring the Paralympics" theme inspired teamwork and personal achievement. Children set ambitious goals and pursued them with enthusiasm and determination.

- Teen Independence & Connection

Our thriving teens programme offered a safe, fun space for socialising and building life skills. Activities like ice-skating, concerts, bowling, and exhibitions gave young people opportunities to engage with the wider world.

- Family-Centred Support

Through outreach, one-on-one consultations, and ongoing collaboration, we ensured both children and parents felt supported throughout their journey with us.

- Service Excellence

We invested in staff and volunteer training, facility upgrades, and new equipment. We also strengthened partnerships with parents, schools, and services like the NHS to ensure high-quality, collaborative care.

- Innovative, Integrated Approach

We continued to refine our unique service model, combining Conductive Education with Occupational Therapy to meet each child's diverse needs, talents, and interests.

Parent Community Building

We fostered an environment where parents could connect, share experiences, and build lasting support networks. We also offered one-to-one consultations to all parents to discuss, review their children's needs to ensure we are providing tailored support for every child. In 2024 we also held 2 coffee mornings, a summer party and a Christmas party for families to get together, socialise, make new friends and build a sense of belonging.

Children's Progress

Total number of children and young people we supported in 2024 = 62

- Under 5s programme = 39
- 5-12 years programme = 16
- Youth programme = 7

Sessions offered/ran in total 2024 = 364 total

- January - Easter 2024 = 126
- Summer term 2024 = 125
- Autumn - Christmas 2024 = 113

Progress Highlights

- Children with Cerebral Palsy: Significant improvements have been observed in bilateral hand use, mobility, and independence in daily activities such as dressing, food preparation, and play. Many children are now engaging more independently with peers and family, with numerous new friendships formed.
- Children with Genetic Disorders: Steady progress is evident in social interaction, 'switch toy' use (cause and effect), physical strength, and communication. Younger children are especially thriving, gaining new personal care and independent living skills.
- Children with Down's Syndrome: Continued growth is seen in social communication (both Makaton and verbal), personal care (e.g., eating and toileting), and mobility. Many are showing greater focus during adult-led and tabletop tasks, while confidently following routines.
- Children with Spina Bifida: Ongoing gains in independence, mobility, and both upper and lower limb strength are evident, along with positive development in life skills.
- Children with Other Motor Difficulties: Excellent progress has been made in attention, coordination, and gross/fine motor skills. A growing sense of independence is clearly emerging across a range of tasks.

Parental Feedback

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

"Whoopsadaisy gives A an opportunity to see other children that are like him. It helps A understand that he can do new things even if they are hard for him with the encouragement from everyone around him. As an adopted child who was in hospital for four months attachment and forming relationships can be a difficult prospect. However, A has formed lovely relationships with all the ladies at Whoopsadaisy".

"Whoopsadaisy gives us opportunities to access specialist equipment and specialised knowledge from facilitators on conductive education and occupational therapy. Opportunities for our child to socialise, have fun and reach his full potential. Opportunities for us as parents to learn how to best support our child".

WHOOPSADAI SY BRIGHTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

"A place they can feel supported, empowered and have a space to sit with the disability without judgement. C has always been told he CAN at Whoopsadaisy, never that he can't and it has made him into a confident and brilliant kid".

"There are various aspects that Whoopsadaisy have supported us with. Whether it is his physical progress or his confidence around other children. But one of the most amazing things Whoopsadaisy has done for us is the independence at home".

Volunteers

Throughout 2024, we maintained an excellent team of volunteers who were dedicated to helping us achieve our goals. We worked with 31 volunteers, of whom 19 helped in sessions for two hours and 12 supported fundraising events averaging 3-4 hours each per event. Volunteers received training in basic principles of Conductive Education, Occupational Therapy, Safeguarding, First Aid, and a comprehensive induction. The volunteers continue to play a crucial role in enabling Whoopsadaisy to provide high-quality group sessions and help immensely with fundraising. In return, our volunteer programme offers valuable work experience and community engagement to those who participate.

"Volunteering at Whoopsadaisy has honestly been such a joyful and fulfilling experience. From day one, I felt like part of the team- everyone is so kind and genuinely passionate about what they do. It's a really special place, full of warmth and positivity.

What I've loved most is spending time with the children. Getting to know them, playing, helping out, and watching their personalities shine has been such a highlight. Even the smallest moments-like a smile or a new step forward-feel huge.

Seeing what's possible when children are being supported, celebrated, and encouraged-it's genuinely inspiring. Whoopsadaisy is proof that small steps really can lead to big changes.

Whoopsadaisy has also helped me to grow on a personal level. It's given me so much confidence and reminded me how fulfilling it is to be part of a team that truly cares. Every time I go, I come away feeling lighter, more grounded, and genuinely happy. I feel very lucky to be involved in such a special place". - E T, Volunteer

Staffing: Growing and Strengthening Our Team

In 2024, we welcomed an Occupational Therapist to our team as part of our move towards a more integrated approach-combining Conductive Education with Occupational Therapy to better meet the diverse needs of the children we support.

Our goal is to build a well-rounded, sustainable team of two Conductors, one Occupational Therapist, and two Assistants, supported by dedicated volunteers. We're actively working towards this and hope to recruit another Conductor in 2025.

To help strengthen our communications and community engagement, we also brought on a freelance social media specialist in 2024, while our fundraising team has remained consistent and focused on building long-term support for our work.

Improvements at the Whoopsadaisy Pavilion

We've continued to invest in maintaining and improving our Pavilion to make it a safe, welcoming space for all. In 2024, we:

- Completed all external remedial work on the building
- Repaired the back wall
- Installed new flooring in the toilet areas

These improvements help us provide a more comfortable and secure environment for the children to learn, grow, and thrive. We are incredibly grateful to all the individuals, businesses, and community members who have donated their time, skills, and funds to support these vital updates. Your generosity truly makes a difference

FINANCIAL REVIEW

Principal funding sources

In 2024, thanks to careful budgeting and cost savings, we still achieved a year-end surplus which is an encouraging result in a challenging financial climate.

79% of our income came from charitable Trusts and Foundations, with the remaining 21% from individuals, community groups, and local businesses. We were fortunate to have support from 11 marathon runners, 16 local companies and community organisations, and donations from parents, their extended families and the public.

We're grateful to our long-standing supporters including Sugarhill, Kreston Reeves, Adella C Ltd., Hillbury House, Patrick Moorhead, Brighton College, MuchLoved, Warden Park Academy, Cleveland Arms, Brighton Fitness Hub, and The Better Half.

We welcomed new partners this year such as Primark, TK Maxx, Legal & General, Hays Travel, Slater and Gordon Lawyers, Lancing Eagles, Irwin Mitchell LLP, CG Benevity, the We Bop Choir and KfitFloors - whose support is already making a difference.

We are also thankful to all the charitable trusts and foundations who continue to believe in our mission. Their grants sustain our programmes and allow us to grow. These include:

Long-standing supporters: Sussex Community Foundation, Wellesley Charitable Foundation, Brighton District Nursing Association Trust, Ernest Kleinwort Charitable Trust, the Community Trust of the Blessed Virgin Mary, John Horniman's Children's Trust, Souter Charitable Trust, Tula Trust, Iron Bridge Trust, and the Barbara Ward Children's Foundation.

2024 grant funders: 29th May 1961 Charitable Trust, National Lottery Awards for All, Lewin Trust, Garfield Weston Foundation, Sandra Charitable Trust, Friarsgate Trust, Childwick Trust, the Orr Mackintosh Foundation Ltd, and the Dervia Foundation.

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

WHOOPSADAISSY BRIGHTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Strategy

Adapting to Change

While we made some progress, we also saw a dip in corporate and community giving due to continued economic pressures and increased competition for funding. In response, we've worked hard to expand our network of supporters and secure vital new partnerships.

They include the Dervia Foundation who will provide significant support towards our three-year strategic development and delivery plan as well as Slater and Gordon Lawyers, whose generous support will cover a full year's salary for our existing Lead Conductor, a critical role at the heart of our work.

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 £211,084 at the end of the year. This included £11,290 restricted income.

The trustees have agreed a reserves policy of between nine- and twelve-months running costs. (Expenditure for 2025 is expected to be around £248,000). 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

Looking Ahead: Our Strategy for 2025 - 2030

As our Whoopsadaisy community continues to grow, so too does our commitment to providing the very best for the children and families we support. We're pleased to share the direction of our new 2025-2030 strategy, which focuses on long-term sustainability, resilience, and growth.

Our Vision for the Future

We are working towards creating a dedicated centre that supports children and young people aged 0-20 years with tailored, age-appropriate care. This will include our core Conductive Education programme, therapeutic services, family support, and a nurturing environment that encourages independence, achievement, and joy.

Since establishing our first under-5's group in 2008, which started with just two children, we've grown to support over 60 children in 2024. This level of growth reflects the increasing need for our services, but it also brings challenges. Limited space, staffing, and resources make it clear that a sustainable long-term plan is now essential.

Growth Initiatives and Strategic Goals for 2025 to 2030

Our goals are:

- Provide the best possible quality of life and support for the babies, children, young people and families we work with.
- Expand and Diversify Our Service Delivery to meet the increasing need
- Invest in sustainable Staffing and Training to ensure we have a strong, skilled team
- Develop a Fit-for-Purpose Premises to accommodate, and meet the needs of, our expanding Whoopsadaisy community
- Strengthen Our Financial Base to support long-term stability
- Increase understanding & Awareness of our work and its impact among key audiences

How We Will Fund the Future

Our fundraising will focus on building the financial resources needed to maintain and grow our services and building 9-12 months' unrestricted reserves. This includes:

- Meeting or exceeding our annual fundraising target
- Securing a minimum of three multi-year funding partnerships each year.
- Expanding our corporate, community and individual donor base through targeted communications and events.
- Building systems and strategies to nurture strong, lasting relationships with our existing and new supporters.

We are excited about what lies ahead and grateful for the ongoing trust and support from everyone we work with. Together, we are building a stronger future for children and young people with disabilities.

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 framework of supporting children with physical disabilities, along with business and financial 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.

WHOOPSADAISY BRIGHTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

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 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

15 West Street
Brighton
East Sussex
BN1 2RL

Trustees

W J T Fenton Chair
M D Westbury
G Jennings
Dr J Bolton (resigned 6/3/2024)
F St George (appointed 14/5/2024)

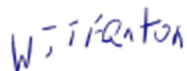
Independent Examiner

Colin Young BA FCA
Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

WHOOPSADAIKY BRIGHTON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

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 30 September 2025 and signed on its behalf by:



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 2024.

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 BA FCA

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

30 September 2025

WHOOPSADAISY BRIGHTON

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	151,833	91,981	243,814	185,359
Investment income	3	1,428	-	1,428	1,007
Total		153,261	91,981	245,242	186,366
EXPENDITURE ON					
Raising funds	4	29,910	-	29,910	29,340
Charitable activities	5				
General Charitable Activities					
		70,016	91,803	161,819	142,991
Support costs		9,245	-	9,245	7,492
Total		109,171	91,803	200,974	179,823
NET INCOME		44,090	178	44,268	6,543
RECONCILIATION OF FUNDS					
Total funds brought forward		155,704	11,112	166,816	160,273
TOTAL FUNDS CARRIED FORWARD		199,794	11,290	211,084	166,816

The notes form part of these financial statements

WHOOPSADAISSY BRIGHTON

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	614	-	614	1,134
CURRENT ASSETS					
Debtors	11	25,042	-	25,042	4,204
Cash at bank and in hand		179,693	11,290	190,983	166,470
		<u>204,735</u>	<u>11,290</u>	<u>216,025</u>	<u>170,674</u>
CREDITORS					
Amounts falling due within one year	12	(5,555)	-	(5,555)	(4,992)
NET CURRENT ASSETS		<u>199,180</u>	<u>11,290</u>	<u>210,470</u>	<u>166,682</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>199,794</u>	<u>11,290</u>	<u>211,084</u>	<u>166,816</u>
NET ASSETS		<u>199,794</u>	<u>11,290</u>	<u>211,084</u>	<u>166,816</u>
FUNDS	14				
Unrestricted funds				199,794	155,704
Restricted funds				11,290	11,112
TOTAL FUNDS				<u>211,084</u>	<u>166,816</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 30 September 2025 and were signed on its behalf by:

W J T Fenton

W J T Fenton - Trustee

Michelle Westbury

M D Westbury - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

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 are 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 2024

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Individuals	51,382	-	51,382	45,864
Corporate Sponsors	31,591	1,500	33,091	27,662
Gift Aid	4,452	-	4,452	1,861
Grants Received	57,200	90,481	147,681	90,874
Activities for generating funds	7,208	-	7,208	19,098
	<u>151,833</u>	<u>91,981</u>	<u>243,814</u>	<u>185,359</u>

Gifts in Kind 2024

- Galloways Accounting Limited - Independent examination fee and accounts preparation 5,400

5,400

Gifts in Kind 2023

- Galloways Accounting Limited - Independent examination fee and accounts preparation 5,400

5,400

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Deposit account interest	1,428	-	1,428	1,007
	<u>1,428</u>	<u>-</u>	<u>1,428</u>	<u>1,007</u>

4. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Consultant Fundraiser Fees	26,400	-	26,400	26,390
	<u>26,400</u>	<u>-</u>	<u>26,400</u>	<u>26,390</u>

Other trading activities

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
General Fundraising	2,413	-	2,413	2,950
	<u>2,413</u>	<u>-</u>	<u>2,413</u>	<u>2,950</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support Costs £	Total £
General Charitable Activities	161,819	-	161,819
Support Costs	-	9,245	9,245
	<u>161,819</u>	<u>9,245</u>	<u>200,974</u>

6. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	<u>1,006</u>	<u>1,221</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023 other than provision of refreshments at meetings of trustees.

Trustees' expenses

During the year, a total of £nil of expenses were reimbursed to trustees (2023: £67).

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Average number of employees	<u>5</u>	<u>4</u>

The number of employees whose employee benefits (excluding pension costs) exceeded £60,00 was nil (2023: nil)

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Wages and salaries	34,438	88,855	123,293	106,492
	<u>34,438</u>	<u>88,855</u>	<u>123,293</u>	<u>106,492</u>

9. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	120,485	64,874	185,359
Investment income	<u>1,007</u>	<u>-</u>	<u>1,007</u>
Total	<u>121,492</u>	<u>64,874</u>	<u>186,366</u>
EXPENDITURE ON			
Raising funds	29,340	-	29,340
Charitable activities			
General Charitable Activities	91,691	51,300	142,991
Support costs	<u>7,492</u>	<u>-</u>	<u>7,492</u>
Total	<u>128,523</u>	<u>51,300</u>	<u>179,823</u>
NET INCOME/(EXPENDITURE)	(7,031)	13,574	6,543
Transfers between funds	<u>2,462</u>	<u>(2,462)</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9.	2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund	Restricted fund	Total funds
		£	£	£
	Net movement in funds	(4,569)	11,112	6,543
	RECONCILIATION OF FUNDS			
	Total funds brought forward	160,273	-	160,273
	TOTAL FUNDS CARRIED FORWARD	<u>155,704</u>	<u>11,112</u>	<u>166,816</u>
10.	TANGIBLE FIXED ASSETS	Fixtures and fittings	Computer equipment	Totals
		£	£	£
	COST			
	At 1 January 2024	5,109	2,338	7,447
	Additions	-	486	486
	At 31 December 2024	<u>5,109</u>	<u>2,824</u>	<u>7,933</u>
	DEPRECIATION			
	At 1 January 2024	4,146	2,167	6,313
	Charge for year	803	203	1,006
	At 31 December 2024	<u>4,949</u>	<u>2,370</u>	<u>7,319</u>
	NET BOOK VALUE			
	At 31 December 2024	<u>160</u>	<u>454</u>	<u>614</u>
	At 31 December 2023	<u>963</u>	<u>171</u>	<u>1,134</u>
11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
			£	£
	Trade debtors		-	290
	Accrued income		23,368	2,678
	Prepayments		1,674	1,236
			<u>25,042</u>	<u>4,204</u>
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
			£	£
	Social security and other taxes		2,575	2,000
	Other creditors		546	414
	Accrued expenses		2,434	2,578
			<u>5,555</u>	<u>4,992</u>
13.	LEASING AGREEMENTS		2024	2023
			£	£
	Minimum lease payments under non-cancellable operating leases fall due as follows:			
	Within one year		<u>17,000</u>	<u>16,641</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

14. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	155,704	44,090	199,794
Restricted funds			
Restricted	11,112	178	11,290
TOTAL FUNDS	<u>166,816</u>	<u>44,268</u>	<u>211,084</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,261	(109,171)	44,090
Restricted funds			
Restricted	91,981	(91,803)	178
TOTAL FUNDS	<u>245,242</u>	<u>(200,974)</u>	<u>44,268</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	160,273	(7,031)	2,462	155,704
Restricted funds				
Restricted	-	13,574	(2,462)	11,112
TOTAL FUNDS	<u>160,273</u>	<u>6,543</u>	<u>-</u>	<u>166,816</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	160,273	37,059	2,462	199,794
Restricted funds				
Restricted	-	13,752	(2,462)	11,290
TOTAL FUNDS	<u>160,273</u>	<u>50,811</u>	<u>-</u>	<u>211,084</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	274,753	(237,694)	37,059
Restricted funds			
Restricted	156,855	(143,103)	13,752
TOTAL FUNDS	<u>431,608</u>	<u>(380,797)</u>	<u>50,811</u>

15. RELATED PARTY DISCLOSURES

During the year, a total of £nil was received from trustees (2023: £1,300) .

16. RESERVES

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

Fund	Brought forward	Received in year	Spent	Carried forward
The 29th May 1961 Trust	-	10,000	10,000	-
Brighton and Hove Mencap	-	1,000	1,000	-
Enid Slater Charitable Settlement	-	500	500	-
Brighton and Hove Soiree	-	1,626	478	1,178
Mrs A Lacy Tate Trust	-	500	500	-
John Horniman's Children's Trust	-	4,000	4,000	-
Wellesley Charitable Foundation	822	3,750	3,750	822
Lord Barnby's Foundation	-	4,000	4,000	-
The Lewin Trust	-	12,500	12,500	-
National Lottery Awards for All	-	19,605	19,605	-
B&Q Foundation	9,290	-	-	9,290
W O Street Charitable Foundation	-	3,000	3,000	-
Brighton District Nursing Association Trust	-	4,000	4,000	-
The Frogna! Trust	-	1,000	1,000	-
Community Trust of the Blessed Virgin Mary	-	4,000	4,000	-
Friarsgate Trust	-	2,000	2,000	-
E F and M G Hall Charitable Trust	1,000	-	1,000	-
Dervia Foundation	-	1,000	1,000	-
Sussex Community Foundation	-	9,000	9,000	-
Ernest Kleinwort Charitable Trust	-	6,000	6,000	-
Sandra Charitable Trust	-	3,000	3,000	-
OS&B Society	-	1,500	1,500	-
Total carried forward	<u>11,112</u>	<u>91,981</u>	<u>91,803</u>	<u>11,290</u>

The 29th May 1961 Trust - to support 5-12s Programme, and 12+ Programme
Brighton & Hove Mencap Holiday Fund - to support Holiday Clubs
Enid Slater Charitable Settlement - to support 5-12s Programme

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

16. RESERVES - continued

Brighton & Hove Soiree - for equipment purchases
Mrs A Lacy Tate Trust - to support under 5s Programme
John Horniman's Children's Trust - to support Holiday Clubs
Wellesley Charitable Foundation - to support 5-12s Programme, plus equipment and future equipment
Lord Barnby's Foundation - to support 12+ Programme
The Lewin Trust - to support under 5s Programme
National Lottery Awards for All - to support under 5s Programme
B&Q Foundation - for future development of the Sensory Room
W O Street Charitable Foundation - to support under 5s Programme
Brighton District Nursing Association Trust - to support under 5s Programme
The Frogna Trust - to support 12+ Programme
Community Trust of the Blessed Virgin Mary - to support 12+ Programme
Friarsgate Trust - to support under 5s Programme
E F and M G Hall Charitable Trust - to support under 5s Programme
Dervia Foundation - to support Christmas event
Sussex Community Foundation - to support under 5s Programme
Sandra Charitable Trust - to support under 5s Programme
Ernest Kleinwort Charitable Trust - to aid expanding services from 6 months upto 18 years
OS&B Society - to be used towards storage room and purchase equipment needed

WHOOPSADAI SY BRIGHTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individual	51,382	45,864
Donations from corporate sponsors	33,091	27,662
Gift aid	4,452	1,861
Grants	147,681	90,874
Activities for generating funds	7,208	19,098
	243,814	185,359
Investment income		
Deposit account interest	1,428	1,007
Total incoming resources	245,242	186,366
EXPENDITURE		
Raising donations and legacies		
Fees	997	-
Consultancy	26,400	26,390
	27,397	26,390
Other trading activities		
Fundraising Costs	2,413	2,950
Bank Charges	100	-
	2,513	2,950
Charitable activities		
Wages	115,991	100,247
Social security	4,771	3,726
Pensions	2,531	2,519
Insurance	2,638	2,424
Light and heat	5,343	7,122
Telephone	1,703	1,052
Postage and stationery	662	607
Marketing	3,750	1,250
Small equipment	466	657
Premises rental	4,160	16,641
Training	1,008	108
General expenses	1,582	2,862
Travel and accommodation	361	672
Volunteer Expenses	631	471
Club expenses	1,772	1,221
Repairs and renewals	11,388	-
Session Materials	2,153	1,323
Computer costs	909	-
	161,819	142,902
Support costs		
Finance		
Legal	1,903	-
Fixtures and fittings	803	945
Computer equipment	203	276
Accountancy	6,336	6,360
	9,245	7,581
Total resources expended	200,974	179,823
Net income	44,268	6,543

This page does not form part of the statutory financial statements