

# SPIRAL SUSSEX

England & Wales · Charity number 1091044

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">04263909</a>
Registered	2002-03-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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The Hyde Business Park  
The Hyde  
Brighton  
BN2 4JE

**Phone** 03030402860

**Email** [admin@spiralsussex.com](mailto:admin@spiralsussex.com)

**Website** [www.spiralsussex.com](http://www.spiralsussex.com)

## Activities

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**Objects:** "THE CHARITY'S OBJECTS ("THE OBJECTS") ARE FOR THE BENEFIT OF PEOPLE WITH LEARNING DISABILITIES IN SUSSEX TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION AND TO ENABLE SUCH PERSONS TO PARTICIPATE MORE FULLY IN THE COMMUNITY."

**Activities:** The principal aim of Spiral Sussex is to provide evening and weekend activities for young people and adults with learning difficulties. These cover sports, leisure and recreational interests, social evenings, outings and some annual holidays. Also, to provide training and skills through daytime learning programmes.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** BRIGHTON AND HOVE
- Brighton And Hove

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£688,523	£651,342	£-6,983	20
2024-08-31	£547,321	£600,892	£-44,164	20
2023-08-31	£629,717	£589,930	£9,407	18
2022-08-31	£483,229	£476,995	-	-
2021-08-31	£387,643	£399,124	-	-
2020-08-31	£288,809	£293,971	-	-

## Trustees

Name	Role	Appointed
Mark William Shanahan	Chair	2016-04-19
George Dunn Stevenson		2017-02-28
Marc Gavin Fitton Blackwell		2017-03-01

**SPIRAL SUSSEX**

England & Wales - Charity number 1091044

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# Accounts

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**COMPANY REGISTRATION NUMBER: 04263909**

**CHARITY REGISTRATION NUMBER: 1091044**

**Spiral Sussex**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2025**

# **Spiral Sussex**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2025**

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## **Spiral Sussex**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2025**

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#### **Objectives and activities**

The principal aim of Spiral Sussex is to provide Day Centre, evening and weekend activities for young people and adults with learning difficulties and disabilities. These cover sports, leisure and recreational interests, social evenings, outings and annual holidays. Also, to provide training and skills through daytime learning programmes.

#### **Achievements and performance**

Review of developments, activities and achievements

Last year we introduced a grant system for some clients who were unable to afford the fee increases. This has worked well for those clients suffering financial hardship and we will aim to continue with the scheme. This was also supported by a grant from the Derek and Eileen Dodgson Foundation, and we are hopeful that this can run through next year as well. It has still proven difficult to resurrect the evening leisure club activities and the numbers are down for the weekend clubs. We will continue to promote the B-Active clubs and will search for some external funding to help subsidise the costs. In contrast the Spiral Jets clubs, for our younger clients, has continued to run with steady attendances. The Day centre attendance has started to increase again after suffering a slight dip due to the price increases. The extra manpower in the office is beginning to pay dividends in promoting our services, and both the holidays, and Day centre attendances are reaping the benefit of increased numbers and enquiries.

#### **Financial review**

Transport

The introduction of the three hire minibuses has helped enormously in our ability to provide a reliable door to door transport service, which is so important for many of our clients. However, we still have the two Mercedes off the road awaiting parts for their gearboxes.

Staffing and training

We have struggled at times this year with staffing levels due to experienced people moving away from the area and subsequently having to replace them with less experienced staff. It has also proven more difficult to find reliable volunteers. However, the staff training programs are going well and now all staff are able to access full online training. We have also introduced regular staff training days. The other aspect of staff is the steep rises in the costs of employing more staff. This is a constant battle as the councils are so reluctant to agree to increases in fee charges. In addition we have faced some disruption in management this year to the illness of key personnel including Mark Shanahan and Chris Page. We have also had to cover medium-term illness within our Holiday leadership and resort to temporary staff to provide emergency cover.

Overall View

Although this has been a difficult year the future looks bright, and both the holidays, and Day centre activities are seeing a healthy increase in attendance.

**Spiral Sussex**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2025**

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**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 May 2026 and signed on behalf of the board of trustees by:



Mr G D Stevenson  
Trustee

## **Spiral Sussex**

### **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Spiral Sussex**

**Year ended 31 August 2025**

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I report to the trustees on my examination of the financial statements of Spiral Sussex (the charity) for the year ended 31 August 2025.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

**Spiral Sussex**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Spiral Sussex** *(continued)*

**Year ended 31 August 2025**

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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.



UHY Affinia  
Independent Examiner

168 Church Road  
Hove  
East Sussex  
BN3 2DL

20 May 2026

## Spiral Sussex

### Company Limited by Guarantee

#### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	9,000	9,000	9,814
Charitable activities	6	679,523	679,523	537,507
<b>Total income</b>		<u>688,523</u>	<u>688,523</u>	<u>547,321</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	651,342	651,342	600,892
<b>Total expenditure</b>		<u>651,342</u>	<u>651,342</u>	<u>600,892</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>37,181</u>	<u>37,181</u>	<u>(53,571)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(44,164)	(44,164)	9,407
<b>Total funds carried forward</b>		<u>(6,983)</u>	<u>(6,983)</u>	<u>(44,164)</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

## Spiral Sussex

### Company Limited by Guarantee

### Statement of Financial Position

31 August 2025

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	13		18,592	28,406
<b>Current assets</b>				
Debtors	14	71,701		57,965
Cash at bank and in hand		42,157		20,470
		<u>113,858</u>		<u>78,435</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>117,376</u>		<u>124,088</u>
<b>Net current liabilities</b>			<u>3,518</u>	<u>45,653</u>
<b>Total assets less current liabilities</b>			<u>15,074</u>	<u>(17,247)</u>
<b>Creditors: amounts falling due after more than one year</b>	16		<u>22,057</u>	<u>26,917</u>
<b>Net liabilities</b>			<u>(6,983)</u>	<u>(44,164)</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>(6,983)</u>	<u>(44,164)</u>
<b>Total charity funds</b>	18		<u>(6,983)</u>	<u>(44,164)</u>

For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.  
**The notes on pages 10 to 18 form part of these financial statements.**

**Spiral Sussex**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 August 2025**

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These financial statements were approved by the board of trustees and authorised for issue on 20 May 2026, and are signed on behalf of the board by:



Mr G D Stevenson  
Trustee

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The notes on pages 10 to 18 form part of these financial statements.

## Spiral Sussex

Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 August 2025

	2025	2024
	£	£
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	37,181	(53,571)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,197	9,469
Interest payable and similar charges	13,290	3,897
(Gains)/loss on disposal of tangible fixed assets	(703)	5,221
Accrued (income)/expenses	(19,258)	25,441
<i>Changes in:</i>		
Trade and other debtors	(13,736)	9,760
Trade and other creditors	12,546	(5,504)
Cash generated from operations	35,517	(5,287)
Interest paid	(13,290)	(3,897)
Net cash from/(used in) operating activities	<u>22,227</u>	<u>(9,184)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(180)	(317)
Proceeds from sale of tangible assets	4,500	-
Net cash from/(used in) investing activities	<u>4,320</u>	<u>(317)</u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	(4,860)	(2,600)
Net cash used in financing activities	<u>(4,860)</u>	<u>(2,600)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	21,687	(12,101)
<b>Cash and cash equivalents at beginning of year</b>	20,470	32,571
<b>Cash and cash equivalents at end of year</b>	<u>42,157</u>	<u>20,470</u>

The notes on pages 10 to 18 form part of these financial statements.

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 August 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 168 Church Road, Hove, East Sussex, BN3 2DL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on the going concern basis. The validity of this assumption depends on the continuing support of the creditors. If the going concern basis proves not to be appropriate, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amount and to provide for any further liabilities that might arise.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## **Spiral Sussex**

### **Company Limited by Guarantee**

#### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 August 2025**

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### **3. Accounting policies *(continued)***

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

## **Spiral Sussex**

### **Company Limited by Guarantee**

#### **Notes to the Financial Statements *(continued)***

**Year ended 31 August 2025**

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### **3. Accounting policies *(continued)***

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Evenly over the term of the lease
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

## **Spiral Sussex**

### **Company Limited by Guarantee**

#### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 August 2025**

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### **3. Accounting policies *(continued)***

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### **4. Limited by guarantee**

The company is limited by guarantee and does not have share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

## Spiral Sussex

### Company Limited by Guarantee

#### Notes to the Financial Statements (continued)

#### Year ended 31 August 2025

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##### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Grants</b>				
Grants receivable	<u>9,000</u>	<u>9,000</u>	<u>9,814</u>	<u>9,814</u>

##### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Events	295,584	295,584	252,869	252,869
Holiday income	94,809	94,809	92,802	92,802
Media group income	271,317	271,317	179,646	179,646
Miscellaneous	<u>17,813</u>	<u>17,813</u>	<u>12,190</u>	<u>12,190</u>
	<u>679,523</u>	<u>679,523</u>	<u>537,507</u>	<u>537,507</u>

##### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Direct charitable activities	<u>651,342</u>	<u>651,342</u>	<u>600,892</u>	<u>600,892</u>

##### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Direct charitable activities	<u>651,342</u>	<u>651,342</u>	<u>600,892</u>

##### 9. Net income/(expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>6,197</u>	<u>9,469</u>

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## Spiral Sussex

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2025

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#### 10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,880</u>	<u>2,640</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	313,243	302,575
Social security costs	27,908	16,299
Employer contributions to pension plans	<u>5,468</u>	<u>5,002</u>
	<u>346,619</u>	<u>323,876</u>

The average head count of employees during the year was 20 (2024: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of operating staff	<u>20</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

## Spiral Sussex

### Company Limited by Guarantee

#### Notes to the Financial Statements (continued)

#### Year ended 31 August 2025

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#### 13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 September 2024	7,014	9,039	68,190	5,127	89,370
Additions	-	-	-	180	180
Disposals	-	-	(12,000)	-	(12,000)
<b>At 31 August 2025</b>	<u>7,014</u>	<u>9,039</u>	<u>56,190</u>	<u>5,307</u>	<u>77,550</u>
<b>Depreciation</b>					
At 1 September 2024	7,013	8,266	41,903	3,782	60,964
Charge for the year	-	193	5,623	381	6,197
Disposals	-	-	(8,203)	-	(8,203)
<b>At 31 August 2025</b>	<u>7,013</u>	<u>8,459</u>	<u>39,323</u>	<u>4,163</u>	<u>58,958</u>
<b>Carrying amount</b>					
At 31 August 2025	<u>1</u>	<u>580</u>	<u>16,867</u>	<u>1,144</u>	<u>18,592</u>
At 31 August 2024	<u>1</u>	<u>773</u>	<u>26,287</u>	<u>1,345</u>	<u>28,406</u>

#### 14. Debtors

	2025 £	2024 £
Trade debtors	64,701	50,965
Prepayments and accrued income	2,000	2,000
Other debtors	5,000	5,000
	<u>71,701</u>	<u>57,965</u>

#### 15. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	6,720	6,720
Accruals and deferred income	80,419	99,677
Social security and other taxes	6,236	16,606
Other creditors	24,001	1,085
	<u>117,376</u>	<u>124,088</u>

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## Spiral Sussex

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2025

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#### 16. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	<u>22,057</u>	<u>26,917</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,468 (2024: £5,002).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2024	Income £	Expenditure £	At 31 August 20 25
General funds	<u>(44,164)</u>	<u>688,523</u>	<u>(651,342)</u>	<u>(6,983)</u>

	At 1 September 2023	Income £	Expenditure £	At 31 August 20 24
General funds	<u>9,407</u>	<u>547,321</u>	<u>(600,892)</u>	<u>(44,164)</u>

## Spiral Sussex

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2025

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#### 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	18,592	18,592
Current assets	113,858	113,858
Creditors less than 1 year	(117,376)	(117,376)
Creditors greater than 1 year	<u>(22,057)</u>	<u>(22,057)</u>
<b>Net liabilities</b>	<b><u>(6,983)</u></b>	<b><u>(6,983)</u></b>

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	28,406	28,406
Current assets	78,435	78,435
Creditors less than 1 year	(124,088)	(124,088)
Creditors greater than 1 year	<u>(26,917)</u>	<u>(26,917)</u>
<b>Net liabilities</b>	<b><u>(44,164)</u></b>	<b><u>(44,164)</u></b>

#### 20. Reserves/funds policy

In view of the current financial position, the trustees are reviewing the policy and discussing steps to take to eliminate any deficits that arise.

#### 21. Analysis of changes in net debt

	At 1 Sep 2024	Cash flows	At 31 Aug 2025
	£	£	£
Cash at bank and in hand	20,470	21,687	42,157
Debt due within one year	(6,720)	–	(6,720)
Debt due after one year	<u>(26,917)</u>	<u>4,860</u>	<u>(22,057)</u>
	<u>(13,167)</u>	<u>26,547</u>	<u>13,380</u>

**SPIRAL SUSSEX**

England & Wales - Charity number 1091044

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# Accounts

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**COMPANY REGISTRATION NUMBER: 04263909**

**CHARITY REGISTRATION NUMBER: 1091044**

**Spiral Sussex**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2024**

# **Spiral Sussex**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2024**

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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 August 2024**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

#### **Reference and administrative details**

<b>Registered charity name</b>	Spiral Sussex
<b>Charity registration number</b>	1091044
<b>Company registration number</b>	04263909
<b>Principal office and registered office</b>	168 Church Road Hove East Sussex BN3 2DL

#### **The trustees**

Mr M W Shanahan  
Mr M G F Blackwell  
Mr G D Stevenson

<b>Independent examiner</b>	UHY Hacker Young (S.E.) Ltd 168 Church Road Hove East Sussex BN3 2DL
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#### **Structure, governance and management**

The Trustees, who are also directors, present their annual report and the financial statements of the company for the year ended 31 August 2024.

Spiral Sussex is constituted as a limited company and registered with the Charity Commissioners on 12 March 2002. The governing document is the memorandum and articles of association of the company (incorporated on 2 August 2001) as amended by special resolution updated 5 February 2002. The address of the charity is Unit 1A Prospect House, The Hyde Business Park, Bevendean, Brighton, BN2 4JE.

#### **Objectives and activities**

The principal aim of Spiral Sussex is to provide Day Centre, evening and weekend activities for young people and adults with learning difficulties and disabilities. These cover sports, leisure and recreational interests, social evenings, outings and annual holidays. Also, to provide training and skills through daytime learning programmes.

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 August 2024**

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#### **Achievements and performance**

Review of developments, activities and achievements

As with 2023 the year end 2024 heralded a continued period of stabilisation, a changing of the guard and a further change in the emphasis of the kind of services being offered. The central aim of this year has been to consolidate our foundations and ensure that we have a solid financial base on which to build and develop during 2025/2026. To this end we have reduced some areas of staffing slightly through a policy of non-replacement of leavers and through promoting from within. We have also initiated a substantial increase in Day Centre Fees but being mindful of the impact on self-funding clients we have also introduced a discretionary grant system for those under financial hardship. The aim is to find Trust funds to help support this action. Spiral will also look to introduce new external activities later in the year under a project titled B-Active.

#### **Financial review**

##### Capital Equipment

Spiral has not had to spend much this year on computer equipment, other than to upgrade and replace damaged computer items.

The tablets we bought in 2021/22 are still being used both by clients and staff. They have served our clients well in facilitating their remote access to Spiral, as well as helping those. Clients who are physically attending the Day Centre, to do their projects.

However, we had to write off the two Peugeot minibuses as it has proven impossible to source spare parts.

##### Minibuses

We have managed to introduce real time vehicle tracking, which has proven very popular with our carers and clients who now have a much better idea of when a minibus will arrive. We are hoping to take on three new minibuses on five year contract hire which will largely resolve our transport issues.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

## **Spiral Sussex**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2024**

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The trustees' annual report was approved on 27 May 2025 and signed on behalf of the board of trustees by:



Mr M W Shanahan  
Trustee

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Spiral Sussex**

#### **Year ended 31 August 2024**

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I report to the trustees on my examination of the financial statements of Spiral Sussex ('the charity') for the year ended 31 August 2024.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

## **Spiral Sussex**

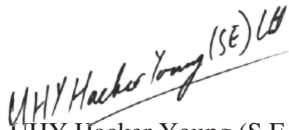
**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Spiral Sussex** *(continued)*

**Year ended 31 August 2024**

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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.



UHY Hacker Young (S.E.) Ltd  
Independent Examiner

168 Church Road  
Hove  
East Sussex  
BN3 2DL

## Spiral Sussex

### Company Limited by Guarantee

#### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

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		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	funds	funds
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	9,814	9,814	11,419
Charitable activities	6	537,507	537,507	618,298
<b>Total income</b>		<u>547,321</u>	<u>547,321</u>	<u>629,717</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	600,892	600,892	589,930
<b>Total expenditure</b>		<u>600,892</u>	<u>600,892</u>	<u>589,930</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(53,571)</u>	<u>(53,571)</u>	<u>39,787</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		9,407	9,407	(30,380)
<b>Total funds carried forward</b>		<u>(44,164)</u>	<u>(44,164)</u>	<u>9,407</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 10 to 18 form part of these financial statements.

# Spiral Sussex

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2024

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	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	13		28,406	42,779
<b>Current assets</b>				
Debtors	14	57,965		67,725
Cash at bank and in hand		<u>20,470</u>		<u>32,571</u>
		78,435		100,296
<b>Creditors: amounts falling due within one year</b>	15	<u>124,088</u>		<u>104,151</u>
<b>Net current liabilities</b>			45,653	3,855
<b>Total assets less current liabilities</b>			(17,247)	38,924
<b>Creditors: amounts falling due after more than one year</b>	16		26,917	29,517
<b>Net liabilities</b>			<u>(44,164)</u>	<u>9,407</u>
<b>Funds of the charity</b>				
Unrestricted funds			(44,164)	9,407
<b>Total charity funds</b>	18		<u>(44,164)</u>	<u>9,407</u>

For the year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.  
**The notes on pages 10 to 18 form part of these financial statements.**

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**Spiral Sussex**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 August 2024**

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These financial statements were approved by the board of trustees and authorised for issue on 27 May 2025, and are signed on behalf of the board by:



Mr M W Shanahan  
Trustee

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The notes on pages 10 to 18 form part of these financial statements.

# Spiral Sussex

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 August 2024

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	<b>2024</b>	2023
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(53,571)	39,787
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	9,469	14,260
Interest payable and similar charges	3,897	6,878
Loss on disposal of tangible fixed assets	5,221	2,806
Accrued expenses/(income)	25,441	(14,240)
<i>Changes in:</i>		
Trade and other debtors	9,760	(14,875)
Trade and other creditors	(5,504)	4,461
Cash generated from operations	(5,287)	39,077
Interest paid	(3,897)	(6,878)
Net cash (used in)/from operating activities	<u>(9,184)</u>	<u>32,199</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(317)	(17,990)
Proceeds from sale of tangible assets	–	2,600
Net cash used in investing activities	<u>(317)</u>	<u>(15,390)</u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	(2,600)	(7,083)
Net cash used in financing activities	<u>(2,600)</u>	<u>(7,083)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(12,101)	9,726
<b>Cash and cash equivalents at beginning of year</b>	<u>32,571</u>	<u>22,845</u>
<b>Cash and cash equivalents at end of year</b>	<u>20,470</u>	<u>32,571</u>

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The notes on pages 10 to 18 form part of these financial statements.

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 August 2024**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 168 Church Road, Hove, East Sussex, BN3 2DL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on the going concern basis. The validity of this assumption depends on the continuing support of the creditors. If the going concern basis proves not to be appropriate, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amount and to provide for any further liabilities that might arise.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Evenly over the term of the lease
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 3. Accounting policies *(continued)*

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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##### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Grants</b>				
Grants receivable	<u>9,814</u>	<u>9,814</u>	<u>11,419</u>	<u>11,419</u>

##### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Events	252,869	252,869	254,174	254,174
Holiday income	92,802	92,802	158,495	158,495
Media group income	179,646	179,646	183,884	183,884
Miscellaneous	12,190	12,190	21,745	21,745
	<u>537,507</u>	<u>537,507</u>	<u>618,298</u>	<u>618,298</u>

##### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Direct charitable activities	<u>600,892</u>	<u>600,892</u>	<u>589,930</u>	<u>589,930</u>

##### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2024 £</b>	Total fund 2023 £
Direct charitable activities	<u>600,892</u>	<u>600,892</u>	<u>589,930</u>

##### 9. Net (expenditure)/income

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	<u>9,469</u>	<u>14,260</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 10. Independent examination fees

	<b>2024</b>	2023
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,640</u>	<u>2,400</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	302,575	278,173
Social security costs	16,299	13,917
Employer contributions to pension plans	5,002	4,308
	<u>323,876</u>	<u>296,398</u>

The average head count of employees during the year was 20 (2023: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	<b>No.</b>	No.
Number of operating staff	<u>20</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	Equipment £	<b>Total £</b>
<b>Cost</b>					
At 1 September 2023	7,014	9,039	84,690	4,810	105,553
Additions	–	–	–	317	317
Disposals	–	–	(16,500)	–	(16,500)
<b>At 31 August 2024</b>	<u>7,014</u>	<u>9,039</u>	<u>68,190</u>	<u>5,127</u>	<u>89,370</u>
<b>Depreciation</b>					
At 1 September 2023	7,013	8,008	44,420	3,333	62,774
Charge for the year	–	258	8,762	449	9,469
Disposals	–	–	(11,279)	–	(11,279)
<b>At 31 August 2024</b>	<u>7,013</u>	<u>8,266</u>	<u>41,903</u>	<u>3,782</u>	<u>60,964</u>
<b>Carrying amount</b>					
<b>At 31 August 2024</b>	<u>1</u>	<u>773</u>	<u>26,287</u>	<u>1,345</u>	<u>28,406</u>
At 31 August 2023	<u>1</u>	<u>1,031</u>	<u>40,270</u>	<u>1,477</u>	<u>42,779</u>

#### 14. Debtors

	<b>2024</b> £	2023 £
Trade debtors	50,965	60,725
Prepayments and accrued income	2,000	2,000
Other debtors	5,000	5,000
	<u>57,965</u>	<u>67,725</u>

#### 15. Creditors: amounts falling due within one year

	<b>2024</b> £	2023 £
Bank loans and overdrafts	6,720	6,720
Accruals and deferred income	99,677	74,236
Social security and other taxes	16,606	22,203
Other creditors	1,085	992
	<u>124,088</u>	<u>104,151</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	<u>26,917</u>	<u>29,517</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,002 (2023: £4,308).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
General funds	<u>9,407</u>	<u>547,321</u>	<u>(600,892)</u>	<u>(44,164)</u>

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>(30,380)</u>	<u>629,717</u>	<u>(589,930)</u>	<u>9,407</u>

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	28,406	28,406
Current assets	78,435	78,435
Creditors less than 1 year	(124,088)	(124,088)
Creditors greater than 1 year	<u>(26,917)</u>	<u>(26,917)</u>
<b>Net liabilities</b>	<u>(44,164)</u>	<u>(44,164)</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	42,779	42,779
Current assets	100,296	100,296
Creditors less than 1 year	(104,151)	(104,151)
Creditors greater than 1 year	<u>(29,517)</u>	<u>(29,517)</u>
<b>Net liabilities</b>	<u>9,407</u>	<u>9,407</u>

#### 20. Reserves/funds policy

In view of the current financial position, the trustees are reviewing the policy and discussing steps to take to eliminate any deficits that arise.

#### 21. Analysis of changes in net debt

	At 1 Sep 2023	Cash flows	At 31 Aug 2024
	£	£	£
Cash at bank and in hand	32,571	(12,101)	20,470
Debt due within one year	(6,720)	–	(6,720)
Debt due after one year	<u>(29,517)</u>	<u>2,600</u>	<u>(26,917)</u>
	<u>(3,666)</u>	<u>(9,501)</u>	<u>(13,167)</u>

**SPIRAL SUSSEX**

England & Wales - Charity number 1091044

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# Accounts

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**COMPANY REGISTRATION NUMBER: 04263909**

**CHARITY REGISTRATION NUMBER: 1091044**

**Spiral Sussex**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2023**

# **Spiral Sussex**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2023**

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# Spiral Sussex

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 August 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

#### Reference and administrative details

Registered charity name	Spiral Sussex
Charity registration number	1091044
Company registration number	04263909
Principal office and registered office	168 Church Road Hove East Sussex BN3 2DL

#### The trustees

Mr M W Shanahan  
Mr M G F Blackwell  
Mr G D Stevenson

Independent examiner	UHY Hacker Young (S.E.) Ltd 168 Church Road Hove East Sussex BN3 2DL
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#### Structure, governance and management

The Trustees, who are also directors, present their annual report and the financial statements of the company for the year ended 31 August 2023.

Spiral Sussex is constituted as a limited company and registered with the Charity Commissioners on 12 March 2002. The governing document is the memorandum and articles of association of the company (incorporated on 2 August 2001) as amended by special resolution updated 5 February 2002. The address of the charity is Unit 1A Prospect House, The Hyde Business Park, Bevendean, Brighton, BN2 4JE.

#### Objectives and activities

The principal aim of Spiral Sussex is to provide Day Centre, evening and weekend activities for young people and adults with learning difficulties and disabilities. These cover sports, leisure and recreational interests, social evenings, outings and annual holidays. Also, to provide training and skills through daytime learning programmes.

## **Spiral Sussex**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2023**

---

### **Achievements and performance**

Review of developments, activities and achievements

The year end 2023 heralded a period of stabilisation and a changing of the guard and a further change in the emphasis of the kind of services being offered.

Due to a severe reduction in the Day Centre services being offered by similar organisations across Brighton and Sussex, Spiral has had to concentrate resources on developing the Day Centre aspect of its activities. This is in addition to the Respite holidays and spiral Jets. Consequently, we have let our leisure activities program just tick over.

We took the opportunity to revise and improve staff training to ensure that more of our staff and volunteers were getting easier access to a greater pool of training courses.

We also had to revisit our transport situation and reconfigure our range of minibuses.

## **Spiral Sussex**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 August 2023**

---

##### **Financial review**

##### **Capital Equipment**

Having invested a lot of resources in the previous couple of years Spiral has not had to spend much this year on computer equipment, other than to upgrade and replace damaged computer items.

The tablets we bought in 2021/22 are still being used both by clients and staff. They have served our clients well in facilitating their remote access to Spiral, as well as helping those clients who are physically attending the Day Centre, to do their projects.

For the drivers and staff, they have been invaluable. Both, for keeping drivers up to date with real-time run sheets, and for logging service-user attendance, both at the Centre and at remote activities. This in turn has helped in the administration, and collection of data for invoicing.

##### **Minibuses**

We have continued to suffer with problems with the two Peugeot minibuses and are currently trying to sell them. To this end we bought two older Ford Transit minibuses this year to tide us over until we are able to replace the current fleet. This depends on the success of several grant applications.

##### **Staff**

We have had success this year in the development of two key staff members. These are Jamie Page who has been understudying Chris Page, to take over the role of CEO, and Gary Jeffries, who has been leading the holiday program very successfully for the last two years.

In general we had a fairly transient period during the year with a number of staff leaving, but now appear to have a settled and slightly larger team of staff of mixed age groups and experience.

This is facilitating an improvement in both the quality and range of activities for our clients and is enabling us to relaunch more of our leisure time activities. So much so, that we are now able to run on most Bank Holidays and offer a more complete service.

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**Spiral Sussex**

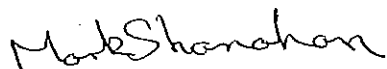
**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2023**

---

The trustees' annual report was approved on 24 May 2024 and signed on behalf of the board of trustees by:



Mr M W Shanahan  
Trustee

# **Spiral Sussex**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Spiral Sussex**

**Year ended 31 August 2023**

---

I report to the trustees on my examination of the financial statements of Spiral Sussex ('the charity') for the year ended 31 August 2023.

## **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

# Spiral Sussex

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Spiral Sussex *(continued)*

Year ended 31 August 2023

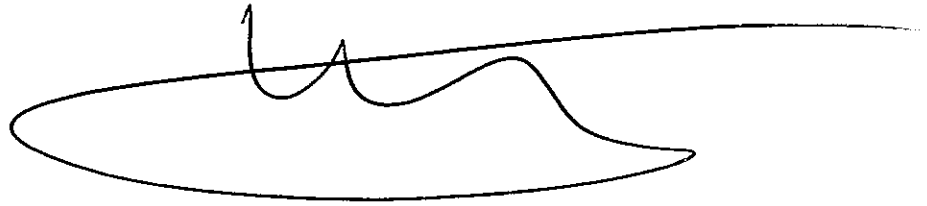
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

UHY Hacker Young (S.E.) Ltd  
Independent Examiner

168 Church Road  
Hove  
East Sussex  
BN3 2DL

24 May 2024

A large, stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

# Spiral Sussex

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

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		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	Total funds	Total funds
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	11,419	11,419	4,012
Charitable activities	6	618,298	618,298	479,217
<b>Total income</b>		<u>629,717</u>	<u>629,717</u>	<u>483,229</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	589,930	589,930	476,995
<b>Total expenditure</b>		<u>589,930</u>	<u>589,930</u>	<u>476,995</u>
<b>Net income and net movement in funds</b>		<u>39,787</u>	<u>39,787</u>	<u>6,234</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(30,380)	(30,380)	(36,614)
<b>Total funds carried forward</b>		<u>9,407</u>	<u>9,407</u>	<u>(30,380)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 11 to 19 form part of these financial statements.

# Spiral Sussex

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2023

---

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	13		42,779	44,455
<b>Current assets</b>				
Debtors	14	67,725		52,850
Cash at bank and in hand		<u>32,571</u>		<u>22,845</u>
		100,296		75,695
<b>Creditors: amounts falling due within one year</b>	15	<u>104,151</u>		<u>113,930</u>
<b>Net current liabilities</b>			<u>3,855</u>	<u>38,235</u>
<b>Total assets less current liabilities</b>			38,924	6,220
<b>Creditors: amounts falling due after more than one year</b>	16		<u>29,517</u>	<u>36,600</u>
<b>Net assets</b>			<u>9,407</u>	<u>(30,380)</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>9,407</u>	<u>(30,380)</u>
<b>Total charity funds</b>	18		<u>9,407</u>	<u>(30,380)</u>

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

**The notes on pages 11 to 19 form part of these financial statements.**

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**Spiral Sussex**

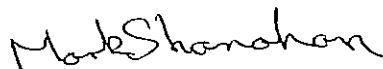
**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 August 2023**

---

These financial statements were approved by the board of trustees and authorised for issue on 24 May 2024, and are signed on behalf of the board by:



Mr M W Shanahan  
Trustee

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The notes on pages 11 to 19 form part of these financial statements.

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# Spiral Sussex

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 August 2023

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	2023	2022
	£	£
<b>Cash flows from operating activities</b>		
Net income	39,787	6,234
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,260	14,820
Interest payable and similar charges	6,878	2,895
Loss on disposal of tangible fixed assets	2,806	–
Accrued income	(14,240)	(19,192)
<i>Changes in:</i>		
Trade and other debtors	(14,875)	(6,316)
Trade and other creditors	4,461	13,035
Cash generated from operations	39,077	11,476
Interest paid	(6,878)	(2,895)
Net cash from operating activities	<u>32,199</u>	<u>8,581</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(17,990)	(2,700)
Proceeds from sale of tangible assets	2,600	–
Net cash used in investing activities	<u>(15,390)</u>	<u>(2,700)</u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	(7,083)	(6,680)
Net cash used in financing activities	<u>(7,083)</u>	<u>(6,680)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	9,726	(799)
<b>Cash and cash equivalents at beginning of year</b>	<u>22,845</u>	<u>23,644</u>
<b>Cash and cash equivalents at end of year</b>	<u>32,571</u>	<u>22,845</u>

---

The notes on pages 11 to 19 form part of these financial statements.

# **Spiral Sussex**

**Company Limited by Guarantee**

**Notes to the Financial Statements**

**Year ended 31 August 2023**

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## **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 168 Church Road, Hove, East Sussex, BN3 2DL.

## **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

## **3. Accounting policies**

### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### **Going concern**

The financial statements have been prepared on the going concern basis. The validity of this assumption depends on the continuing support of the creditors. If the going concern basis proves not to be appropriate, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amount and to provide for any further liabilities that might arise.

### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

---

#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Evenly over the term of the lease
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

---

#### 3. Accounting policies *(continued)*

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

---

##### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Grants</b>				
Grants receivable	<u>11,419</u>	<u>11,419</u>	<u>4,012</u>	<u>4,012</u>

##### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Events	254,174	254,174	206,196	206,196
Holiday income	158,495	158,495	115,922	115,922
Media group income	183,884	183,884	145,301	145,301
Miscellaneous	<u>21,745</u>	<u>21,745</u>	<u>11,798</u>	<u>11,798</u>
	<u>618,298</u>	<u>618,298</u>	<u>479,217</u>	<u>479,217</u>

##### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Direct charitable activities	<u>589,930</u>	<u>589,930</u>	<u>476,995</u>	<u>476,995</u>

##### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Direct charitable activities	<u>589,930</u>	<u>589,930</u>	<u>476,995</u>

##### 9. Net income

Net income is stated after charging/(crediting):		
	<b>2023</b>	<b>2022</b>
	£	£
Depreciation of tangible fixed assets	<u>14,260</u>	<u>14,820</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	278,173	254,323
Social security costs	13,917	11,755
Employer contributions to pension plans	4,308	3,928
	<u>296,398</u>	<u>270,006</u>

The average head count of employees during the year was 18 (2022: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of operating staff	<u>18</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

---

#### 13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 September 2022	7,014	9,039	92,769	4,810	113,632
Additions	–	–	17,990	–	17,990
Disposals	–	–	(26,069)	–	(26,069)
<b>At 31 August 2023</b>	<u>7,014</u>	<u>9,039</u>	<u>84,690</u>	<u>4,810</u>	<u>105,553</u>
<b>Depreciation</b>					
At 1 September 2022	7,013	7,664	51,659	2,841	69,177
Charge for the year	–	344	13,424	492	14,260
Disposals	–	–	(20,663)	–	(20,663)
<b>At 31 August 2023</b>	<u>7,013</u>	<u>8,008</u>	<u>44,420</u>	<u>3,333</u>	<u>62,774</u>
<b>Carrying amount</b>					
At 31 August 2023	<u>1</u>	<u>1,031</u>	<u>40,270</u>	<u>1,477</u>	<u>42,779</u>
At 31 August 2022	<u>1</u>	<u>1,375</u>	<u>41,110</u>	<u>1,969</u>	<u>44,455</u>

#### 14. Debtors

	2023 £	2022 £
Trade debtors	60,725	45,850
Prepayments and accrued income	2,000	2,000
Other debtors	5,000	5,000
	<u>67,725</u>	<u>52,850</u>

#### 15. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	6,720	6,720
Accruals and deferred income	74,236	88,476
Social security and other taxes	22,203	17,756
Other creditors	992	978
	<u>104,151</u>	<u>113,930</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

---

#### 16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>29,517</u>	<u>36,600</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,308 (2022: £3,928).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2022	Income £	Expenditure £	At 31 August 20 23
General funds	<u>(30,380)</u>	<u>629,717</u>	<u>(589,930)</u>	<u>9,407</u>

	At 1 September 2021	Income £	Expenditure £	At 31 August 20 22
General funds	<u>(36,614)</u>	<u>483,229</u>	<u>(476,995)</u>	<u>(30,380)</u>

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

---

#### 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	42,779	42,779
Current assets	100,296	100,296
Creditors less than 1 year	(104,151)	(104,151)
Creditors greater than 1 year	(29,517)	(29,517)
<b>Net assets</b>	<u>9,407</u>	<u>9,407</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	44,455	44,455
Current assets	75,695	75,695
Creditors less than 1 year	(113,930)	(113,930)
Creditors greater than 1 year	(36,600)	(36,600)
<b>Net assets</b>	<u>(30,380)</u>	<u>(30,380)</u>

#### 20. Reserves/funds policy

In view of the current financial position, the trustees are reviewing the policy and discussing steps to take to eliminate any deficits that arise.

#### 21. Analysis of changes in net debt

	At 1 Sep 2022	Cash flows	At 31 Aug 2023
	£	£	£
Cash at bank and in hand	22,845	9,726	32,571
Debt due within one year	(6,720)	–	(6,720)
Debt due after one year	(36,600)	7,083	(29,517)
	<u>(20,475)</u>	<u>16,809</u>	<u>(3,666)</u>

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**SPIRAL SUSSEX**

England & Wales - Charity number 1091044

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# Accounts

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Signed

**COMPANY REGISTRATION NUMBER: 04263909**

**CHARITY REGISTRATION NUMBER: 1091044**

**Spiral Sussex**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2022**

# **Spiral Sussex**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2022**

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Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2022**

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#### **Achievements and performance**

Review of developments, activities and achievements

The year end 2022 was to say the least challenging with funds fluctuating greatly because of the pandemic.

We took the opportunity to refurbish Prospect House. From painting and decorating to cleaning the carpets.

We also took the advantage of restructuring Spiral Sussex assets with replacement minibuses, tablets, sneeze screens and a few computers.

#### **Financial review**

Tablets

There were times in the year end 2022 where travel had to be restricted. This included the client's mobility to and from the Centre. Some members of staff had to be confined using self-isolation within their own homes.

This is where the tablets/iPads came into their own. Spiral Sussex introduced a new learning concept by giving the clients an iPad each and then started classes from Prospect House connecting to the individual client. The classes were tailored to the client's aptitude. A part of the connectivity between clients and Prospect House was by the internet.

Other tablets were used by Spiral Sussex drivers of the minibuses for the purpose of communication between the minibuses and Prospect House. The drivers have now got instant notification of changes along their route.

Minibuses

The minibuses continue to cause concern and seemingly we have not overcome some of the problems.

The two Peugeot minibuses suffered a prop shaft and are to be sold when repairs are complete.

Three Mercedes were purchased using Lottery funding and proven to be reliable but expensive to repair.

New staff

Two new staff have been taken on to assist. Both will assist to run the client's holiday book.

Funding for year ended 2023

This has actively been sought. It was proposed that six new minibuses are to be bought. This will bring down maintenance and hopefully running costs.

# **Spiral Sussex**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2022**

---

## **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13 June 2023 and signed on behalf of the board of trustees by:



Mr M W Shanahan  
Trustee

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Spiral Sussex**

**Year ended 31 August 2022**

---

I report to the trustees on my examination of the financial statements of Spiral Sussex ('the charity') for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

# Spiral Sussex

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Spiral Sussex *(continued)*

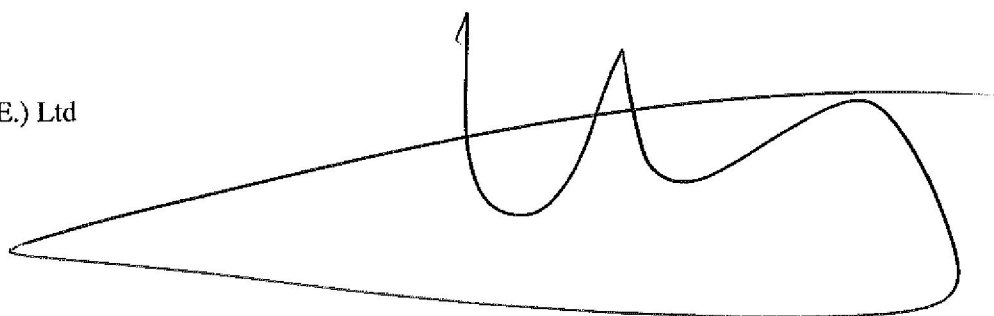
Year ended 31 August 2022

---

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.

UHY Hacker Young (S.E.) Ltd  
Independent Examiner

168 Church Road  
Hove  
East Sussex  
BN3 2DL

A large, stylized handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

13 June 2023

# Spiral Sussex

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	4,012	4,012	173,724
Charitable activities	6	479,217	479,217	213,919
<b>Total income</b>		<u>483,229</u>	<u>483,229</u>	<u>387,643</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	<u>476,995</u>	<u>476,995</u>	<u>399,124</u>
<b>Total expenditure</b>		<u>476,995</u>	<u>476,995</u>	<u>399,124</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>6,234</u>	<u>6,234</u>	<u>(11,481)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>(36,614)</u>	<u>(36,614)</u>	<u>(25,133)</u>
<b>Total funds carried forward</b>		<u>(30,380)</u>	<u>(30,380)</u>	<u>(36,614)</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# Spiral Sussex

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	13		44,455	56,575
<b>Current assets</b>				
Debtors	14	52,850		46,534
Cash at bank and in hand		22,845		23,644
		<u>75,695</u>		<u>70,178</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>113,930</u>		<u>120,087</u>
<b>Net current liabilities</b>			<u>38,235</u>	<u>49,909</u>
<b>Total assets less current liabilities</b>			<u>6,220</u>	<u>6,666</u>
<b>Creditors: amounts falling due after more than one year</b>	16		<u>36,600</u>	<u>43,280</u>
<b>Net liabilities</b>			<u>(30,380)</u>	<u>(36,614)</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>(30,380)</u>	<u>(36,614)</u>
<b>Total charity funds</b>	18		<u>(30,380)</u>	<u>(36,614)</u>

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

**The notes on pages 9 to 16 form part of these financial statements.**

# **Spiral Sussex**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 August 2022**

---

These financial statements were approved by the board of trustees and authorised for issue on 13 June 2023, and are signed on behalf of the board by:



Mr M W Shanahan  
Trustee

---

**The notes on pages 9 to 16 form part of these financial statements.**

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 August 2022**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 168 Church Road, Hove, East Sussex, BN3 2DL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on the going concern basis. The validity of this assumption depends on the continuing support of the creditors. If the going concern basis proves not to be appropriate, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amount and to provide for any further liabilities that might arise.

The directors consider that the uncertainty caused as a result of Coronavirus and the restrictions put in place by the Government should not materially effect the company's ability to continue as a going concern.

The charity has taken advantage of financial support from the UK Government in the form of the Coronavirus Job Retention Scheme and will continue to review and monitor costs on an ongoing basis.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- No cash flow statement has been presented for the company.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

---

#### 3. Accounting policies *(continued)*

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Evenly over the term of the lease
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 August 2022**

---

#### **3. Accounting policies** *(continued)*

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

The company is limited by guarantee and does not have share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

---

##### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grants receivable	<u>4,012</u>	<u>4,012</u>	<u>173,724</u>	<u>173,724</u>

##### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Events	206,196	206,196	80,561	80,561
Holiday income	115,922	115,922	33,115	33,115
Media group income	145,301	145,301	97,559	97,559
Miscellaneous	<u>11,798</u>	<u>11,798</u>	<u>2,684</u>	<u>2,684</u>
	<u>479,217</u>	<u>479,217</u>	<u>213,919</u>	<u>213,919</u>

##### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Direct charitable activities	<u>476,995</u>	<u>476,995</u>	<u>399,124</u>	<u>399,124</u>

##### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Direct charitable activities	<u>476,995</u>	<u>476,995</u>	<u>399,124</u>

##### 9. Net income/(expenditure)

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

	2022 £	2021 £
Depreciation of tangible fixed assets	14,820	18,858
Loss on disposal of heritage assets	<u>—</u>	<u>836</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

#### 11. Staff costs

The average head count of employees during the year was 15 (2021: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of operating staff	<u>15</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 September 2021	7,014	9,039	90,069	4,810	110,932
Additions	<u>–</u>	<u>–</u>	<u>2,700</u>	<u>–</u>	<u>2,700</u>
<b>At 31 August 2022</b>	<u>7,014</u>	<u>9,039</u>	<u>92,769</u>	<u>4,810</u>	<u>113,632</u>
<b>Depreciation</b>					
At 1 September 2021	7,013	7,205	37,955	2,184	54,357
Charge for the year	<u>–</u>	<u>459</u>	<u>13,704</u>	<u>657</u>	<u>14,820</u>
<b>At 31 August 2022</b>	<u>7,013</u>	<u>7,664</u>	<u>51,659</u>	<u>2,841</u>	<u>69,177</u>
<b>Carrying amount</b>					
<b>At 31 August 2022</b>	<u>1</u>	<u>1,375</u>	<u>41,110</u>	<u>1,969</u>	<u>44,455</u>
At 31 August 2021	<u>1</u>	<u>1,834</u>	<u>52,114</u>	<u>2,626</u>	<u>56,575</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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#### 14. Debtors

	2022	2021
	£	£
Trade debtors	45,850	39,534
Prepayments and accrued income	2,000	2,000
Other debtors	5,000	5,000
	<u>52,850</u>	<u>46,534</u>

#### 15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	6,720	6,720
Accruals and deferred income	88,476	107,668
Social security and other taxes	17,756	5,033
Other creditors	978	666
	<u>113,930</u>	<u>120,087</u>

#### 16. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	<u>36,600</u>	<u>43,280</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,928 (2021: £2,515).

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>(36,614)</u>	<u>483,229</u>	<u>(476,995)</u>	<u>(30,380)</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	<u>(25,133)</u>	<u>387,643</u>	<u>(399,124)</u>	<u>(36,614)</u>

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	44,455	44,455
Current assets	75,695	75,695
Creditors less than 1 year	(113,930)	(113,930)
Creditors greater than 1 year	<u>(36,600)</u>	<u>(36,600)</u>
<b>Net liabilities</b>	<u>(30,380)</u>	<u>(30,380)</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	56,575	56,575
Current assets	70,178	70,178
Creditors less than 1 year	(120,087)	(120,087)
Creditors greater than 1 year	<u>(43,280)</u>	<u>(43,280)</u>
<b>Net liabilities</b>	<u>(36,614)</u>	<u>(36,614)</u>

#### 20. Reserves/funds policy

In view of the current financial position, the trustees are reviewing the policy and discussing steps to take to eliminate any deficits that arise.

**SPIRAL SUSSEX**

England & Wales - Charity number 1091044

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# Accounts

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*Signal*

**COMPANY REGISTRATION NUMBER: 04263909**

**CHARITY REGISTRATION NUMBER: 1091044**

**Spiral Sussex**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2021**

# **Spiral Sussex**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2021**

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Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>9</b>

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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2021**

---

#### **Achievements and performance**

Review of developments, activities and achievements

Key words for the year end 2021 is social distancing, self isolation and lock down. Spiral Sussex was not exempt from the troubles the rest of the country suffered. We have also been unable to have our monthly trustee meetings. This is because we were under lock down and self isolating. We have taken this opportunity to overhaul the dynamics of social distancing at Prospect House.

A complete spring clean!

#### **Financial review**

Awards for All and a Barclays Bank Bounce Back Loan (6 years at 2%) were the two main sources of funding. Repayment currently stands at £560 per month.

New assets and a restructuring of Unit 1a and Unit 1b. A new doorway has been knocked through a wall to connect Units 1a and 1b this is to help and aid with social distancing. Assets that have been purchased to assist with further social distancing is the purchase of plexi glass individual screens. Separate tables and more practicable chairs have also been purchased.

Sanatising stations have been placed throughout units 1a and 1b of Prospect House. Along with an array of digital thermometers, face masks, sneeze guards and sanatising wipes.

When our clients return I feel comfortable that their security, health, safety and well-being will be greatly improved.

All the drivers of our minibuses have been issued with tablets which can relay information back to the main office. Information such as position and fuel consumption and over all mileage.

We have replaced all our minibuses and disposed of our old fleet for scrap. Except for BJ54 ZGC which was sold for £1,000.00.

Storage boxes have been bought for heath and safety reason. We can't afford to leave trip hazards lying around the place where our clients are concerned.

#### **Website**

The website has had all our policies updated due to government guidelines and are all online.

#### **Summary**

You'll note that the deferred income for holidays has increased a lot since last year. The reason for this is because of the environmental climate where we all had to self isolate and lock-down etc. The plan is to offer the clients an alternative holiday from the newly issued holiday catalogue.

## **Spiral Sussex**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2021**

---

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 11 November 2022 and signed on behalf of the board of trustees by:



Mr M W Shanahan  
Trustee

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Spiral Sussex**

**Year ended 31 August 2021**

---

I report to the trustees on my examination of the financial statements of Spiral Sussex ('the charity') for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

# **Spiral Sussex**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Spiral Sussex** *(continued)*

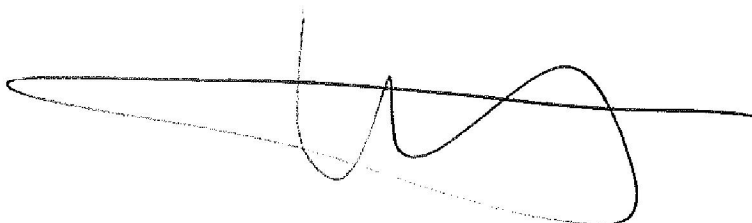
**Year ended 31 August 2021**

---

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.

UHY Hacker Young (S.E.) Ltd  
Independent Examiner

168 Church Road  
Hove  
East Sussex  
BN3 2DL

A handwritten signature in black ink, consisting of a long horizontal line with several loops and a vertical stroke at the end, positioned to the right of the text.

# Spiral Sussex

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

---

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds	funds	funds
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	173,724	173,724	67,221
Charitable activities	6	213,919	213,919	221,588
<b>Total income</b>		<u>387,643</u>	<u>387,643</u>	<u>288,809</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	399,124	399,124	293,971
<b>Total expenditure</b>		<u>399,124</u>	<u>399,124</u>	<u>293,971</u>
<b>Net expenditure and net movement in funds</b>		<u>(11,481)</u>	<u>(11,481)</u>	<u>(5,162)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(25,133)	(25,133)	(19,971)
<b>Total funds carried forward</b>		<u>(36,614)</u>	<u>(36,614)</u>	<u>(25,133)</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

---

The notes on pages 9 to 17 form part of these financial statements.

# Spiral Sussex

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2021

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	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	13		56,575	20,301
<b>Current assets</b>				
Debtors	14	46,534		56,518
Cash at bank and in hand		23,644		64,106
		<u>70,178</u>		<u>120,624</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>120,087</u>		<u>116,058</u>
<b>Net current liabilities</b>			<u>(49,909)</u>	<u>4,566</u>
<b>Total assets less current liabilities</b>			6,666	24,867
<b>Creditors: amounts falling due after more than one year</b>	16		<u>43,280</u>	<u>50,000</u>
<b>Net liabilities</b>			<u>(36,614)</u>	<u>(25,133)</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>(36,614)</u>	<u>(25,133)</u>
<b>Total charity funds</b>	18		<u>(36,614)</u>	<u>(25,133)</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

**The notes on pages 9 to 17 form part of these financial statements.**

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# **Spiral Sussex**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 August 2021**

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These financial statements were approved by the board of trustees and authorised for issue on 11 November 2022, and are signed on behalf of the board by:



Mr M W Shanahan  
Trustee

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**The notes on pages 9 to 17 form part of these financial statements.**

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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 August 2021**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 168 Church Road, Hove, East Sussex, BN3 2DL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on the going concern basis. The validity of this assumption depends on the continuing support of the creditors. If the going concern basis proves not to be appropriate, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amount and to provide for any further liabilities that might arise.

The directors consider that the uncertainty caused as a result of Coronavirus and the restrictions put in place by the Government should not materially effect the company's ability to continue as a going concern.

The charity has taken advantage of financial support from the UK Government in the form of the Coronavirus Job Retention Scheme and will continue to review and monitor costs on an ongoing basis.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- No cash flow statement has been presented for the company.

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 August 2021**

---

#### **3. Accounting policies** *(continued)*

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Evenly over the term of the lease
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 August 2021**

---

#### **3. Accounting policies** *(continued)*

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

The company is limited by guarantee and does not have share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Gifts and donations	–	–	2,835	2,835
<b>Grants</b>				
Grants receivable	173,724	173,724	64,386	64,386
	<u>173,724</u>	<u>173,724</u>	<u>67,221</u>	<u>67,221</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Events	80,561	80,561	50,157	50,157
Holiday income	33,115	33,115	68,178	68,178
Media group income	97,559	97,559	92,991	92,991
Miscellaneous	2,684	2,684	10,262	10,262
	<u>213,919</u>	<u>213,919</u>	<u>221,588</u>	<u>221,588</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Direct charitable activities	<u>399,124</u>	<u>399,124</u>	<u>293,971</u>	<u>293,971</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Direct charitable activities	<u>399,124</u>	<u>399,124</u>	<u>293,971</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

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#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	18,858	6,767
Loss on disposal of heritage assets	<u>836</u>	<u>—</u>

#### 10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

#### 11. Staff costs

The average head count of employees during the year was 15 (2020: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of operating staff	<u>15</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

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#### 13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 September 2020	7,014	7,370	54,785	3,782	72,951
Additions	–	1,669	54,574	1,028	57,271
Disposals	–	–	(19,290)	–	(19,290)
<b>At 31 August 2021</b>	<u>7,014</u>	<u>9,039</u>	<u>90,069</u>	<u>4,810</u>	<u>110,932</u>
<b>Depreciation</b>					
At 1 September 2020	7,013	6,594	37,735	1,308	52,650
Charge for the year	–	611	17,371	876	18,858
Disposals	–	–	(17,151)	–	(17,151)
<b>At 31 August 2021</b>	<u>7,013</u>	<u>7,205</u>	<u>37,955</u>	<u>2,184</u>	<u>54,357</u>
<b>Carrying amount</b>					
<b>At 31 August 2021</b>	<u>1</u>	<u>1,834</u>	<u>52,114</u>	<u>2,626</u>	<u>56,575</u>
At 31 August 2020	<u>1</u>	<u>776</u>	<u>17,050</u>	<u>2,474</u>	<u>20,301</u>

#### 14. Debtors

	2021 £	2020 £
Trade debtors	39,534	37,731
Prepayments and accrued income	2,000	13,787
Other debtors	5,000	5,000
	<u>46,534</u>	<u>56,518</u>

#### 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	6,720	–
Accruals and deferred income	107,668	86,558
Social security and other taxes	5,033	12,662
Other creditors	666	16,838
	<u>120,087</u>	<u>116,058</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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#### 16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	<u>43,280</u>	<u>50,000</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,515 (2020: £2,004).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 20 21
	£	£	£	£
General funds	<u>(25,133)</u>	<u>387,643</u>	<u>(399,124)</u>	<u>(36,614)</u>

	At 1 September 2019	Income	Expenditure	At 31 August 20 20
	£	£	£	£
General funds	<u>(19,971)</u>	<u>288,809</u>	<u>(293,971)</u>	<u>(25,133)</u>

# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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#### 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	56,575	56,575
Current assets	70,178	70,178
Creditors less than 1 year	(120,087)	(120,087)
Creditors greater than 1 year	(43,280)	(43,280)
<b>Net liabilities</b>	<b>(36,614)</b>	<b>(36,614)</b>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	20,301	20,301
Current assets	120,624	120,624
Creditors less than 1 year	(116,058)	(116,058)
Creditors greater than 1 year	(50,000)	(50,000)
<b>Net liabilities</b>	<b>(25,133)</b>	<b>(25,133)</b>

#### 20. Reserves/funds policy

In view of the current financial position, the trustees are reviewing the policy and discussing steps to take to eliminate any deficits that arise.

**SPIRAL SUSSEX**

England & Wales - Charity number 1091044

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# Accounts

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UHY Hacker Young  
168 Church Road  
Hove  
BN3 2DL

Date: 17 August 2021

Dear Sirs,

This representation letter is provided in connection with your preparation of the financial statements of Spiral Sussex for the year ending 31 August 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Spiral Sussex in accordance with The Companies Act 2006 and United Kingdom Reporting Standards.

We acknowledge as directors our responsibility under the Companies Act 2006 for preparing financial statements, which give a true and fair view of the financial position of the company at 31 August 2020 and of the results of its operations, and for making accurate representations to you.

All accounting records and relevant information have been made available to you for the purpose of your preparation of the financial statements and all transactions undertaken by the company have been properly reflected in the accounting records or other information provided to you. All other records and related information have been made available to you.

We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error and fraud. We confirm the financial statements are free of material misstatements, including omissions.

There have been no irregularities or allegations thereof involving management or employees who have a significant role in internal controls, or that could have a material effect on the financial statements.

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations that provide a legal framework within which the company conducts its business. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

We confirm that we have disclosed to you all related party transactions relevant to the company and that we are not aware of further related party matters that require disclosure other than those already disclosed in the accounts.

We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the company is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the accounts should be drawn up on a going concern basis.

The company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the accounts.

There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.

There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the accounts.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully,

Signed on behalf of the board by

A handwritten signature in black ink that reads "Mark Shanahan". The signature is written in a cursive style with a large initial 'M'.

Mr M W Shanahan  
Trustee

Date 17 August 2021

**COMPANY REGISTRATION NUMBER: 04263909**

**CHARITY REGISTRATION NUMBER: 1091044**

**Spiral Sussex**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 August 2020**

# **Spiral Sussex**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2020**

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Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>10</b>

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# **Spiral Sussex**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2020**

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## **Objectives and activities**

The principal aim of Spiral Sussex is to provide evening and weekend activities for young people and adults with learning difficulties and disabilities. These cover sports, leisure and recreational interests, social evenings, outings and some annual holidays. Also to provide training and skills through daytime learning programmes.

## **Achievements and performance**

Review of developments, activities and achievements

Key words for the year end 2020 is social distancing, self isolation and lock down. Spiral Sussex was not exempt from the troubles the rest of the country suffered. We have also been unable to have our monthly trustee meetings This is because we were under lock down and self isolating. We have taken this opportunity to overhaul the dynamics of social distancing at Prospect House.

A complete spring clean!

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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2020**

---

#### **Financial review**

Awards for All and a Barclays Bank Bounce Back Loan (6 years at 2%) were the two main sources of funding.

New assets and a restructuring of Unit 1a and Unit 1b. A new doorway has been knocked through a wall to connect Units 1a and 1b this is to help and aid with social distancing. Assets that have been purchased to assist with further social distancing is the purchase of plexi glass individual screens. Separate tables and more practicable chairs have also been purchased.

Sanatising stations have been placed throughout units 1a and 1b of Prospect House. Along with an array of digital thermometers, face masks, sneeze guards and sanatising wipes. Further expenditure was for a new boiler for Unit 1a Prospect House. When our clients return I feel comfortable that their security, health, safety and well-being will be greatly improved.

All the drivers of our minibuses have been issued with tablets which can relay information back to the main office. Information such as position and fuel consumption and over all mileage.

In September 2020 we replaced all our minibuses and disposed of our old fleet for scrap. Except for BJ54 ZGC which was sold for £1,000.00.

Storage boxes have been bought for heath and safety reason. We can't afford to leave trip hazards lying around the place where our clients are concerned.

#### **Website**

The website has had all our policies updated due to government guidelines and are all online.

#### **Summary**

You'll note that the prepayments for holidays has increased a lot since last year. The reason for this is because of the environmental climate where we all had to self isolate and lock-down etc. The plan is to offer the clients an alternative holiday from the newly issued holiday catalogue.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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# **Spiral Sussex**

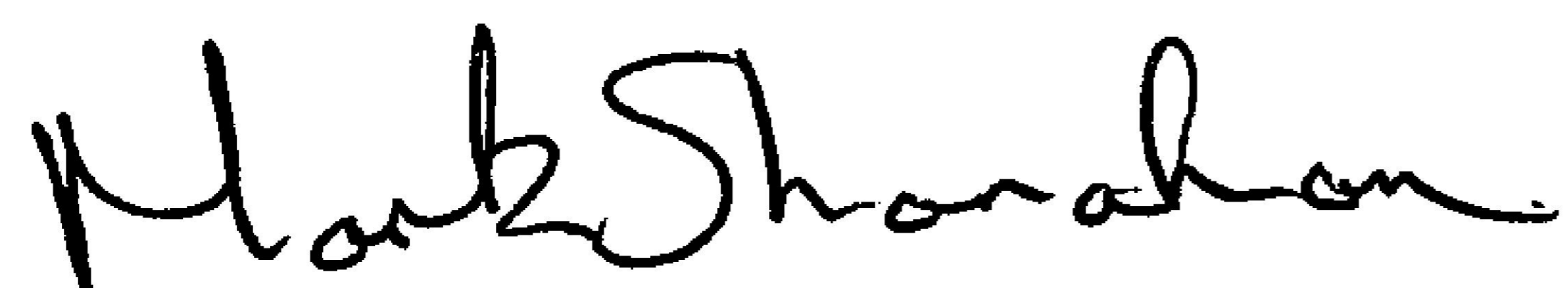
## **Company Limited by Guarantee**

### **Statement of Financial Position** *(continued)*

**31 August 2020**

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These financial statements were approved by the board of trustees and authorised for issue on 17 August 2021, and are signed on behalf of the board by:



Mr M W Shanahan  
Trustee

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Spiral Sussex**

**Year ended 31 August 2020**

---

I report to the trustees on my examination of the financial statements of Spiral Sussex (the charity) for the year ended 31 August 2020.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
  2. the financial statements do not accord with those records; or
  3. the financial statements 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 financial statements 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).
-

**Spiral Sussex**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Spiral Sussex** *(continued)*

**Year ended 31 August 2020**

---

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.

Chris Kyffin-Walton  
Independent Examiner

UHY Hacker Young  
Chartered Accountants  
168 Church Road  
Hove  
East Sussex  
BN3 2DL

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# Spiral Sussex

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2020

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		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	67,221	67,221	14,012
Charitable activities	6	221,588	221,588	353,045
<b>Total income</b>		<u>288,809</u>	<u>288,809</u>	<u>367,057</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	293,971	293,971	340,740
<b>Total expenditure</b>		<u>293,971</u>	<u>293,971</u>	<u>340,740</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(5,162)</u>	<u>(5,162)</u>	<u>26,317</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(19,971)	(19,971)	(46,288)
<b>Total funds carried forward</b>		<u>(25,133)</u>	<u>(25,133)</u>	<u>(19,971)</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 10 to 18 form part of these financial statements.

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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 August 2020**

---

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 168 Church Road, Hove, East Sussex, BN3 2DL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on the going concern basis. The validity of this assumption depends on the continuing support of the creditors. If the going concern basis proves not to be appropriate, adjustments would have to be made to reduce the balance sheet value of assets to their recoverable amount and to provide for any further liabilities that might arise.

The directors consider that the uncertainty caused as a result of Coronavirus and the restrictions put in place by the Government should not materially effect the company's ability to continue as a going concern.

The charity has taken advantage of financial support from the UK Government in the form of the Coronavirus Job Retention Scheme and will continue to review and monitor costs on an ongoing basis.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- No cash flow statement has been presented for the company.
-

# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 August 2020**

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#### **3. Accounting policies *(continued)***

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
  - legacy income is recognised when receipt is probable and entitlement is established.
  - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
  - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	Evenly over the term of the lease
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 August 2020**

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#### **3. Accounting policies *(continued)***

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

The company is limited by guarantee and does not have share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

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#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Gifts and donations	2,835	2,835	14,012	14,012
<b>Grants</b>				
Grants receivable	<u>64,386</u>	<u>64,386</u>	<u>–</u>	<u>–</u>
	<u>67,221</u>	<u>67,221</u>	<u>14,012</u>	<u>14,012</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Events	50,157	50,157	81,279	81,279
Holiday income	68,178	68,178	152,662	152,662
Media group income	92,991	92,991	86,423	86,423
Shop sales	–	–	22,697	22,697
Miscellaneous	<u>10,262</u>	<u>10,262</u>	<u>9,984</u>	<u>9,984</u>
	<u>221,588</u>	<u>221,588</u>	<u>353,045</u>	<u>353,045</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Direct charitable activities	<u>293,971</u>	<u>293,971</u>	<u>340,740</u>	<u>340,740</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2020 £	Total fund 2019 £
Direct charitable activities	<u>293,971</u>	<u>293,971</u>	<u>340,740</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

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#### 9. Net (expenditure)/income

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

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>6,767</u>	<u>2,358</u>

#### 10. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	135,799	114,748
Social security costs	4,610	2,487
Employer contributions to pension plans	2,004	1,111
	<u>142,413</u>	<u>118,346</u>

The average head count of employees during the year was 10 (2019: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of operating staff	<u>10</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

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#### 13. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 September 2019	7,014	7,170	38,285	488	52,957
Additions	–	200	16,500	3,294	19,994
<b>At 31 August 2020</b>	<u>7,014</u>	<u>7,370</u>	<u>54,785</u>	<u>3,782</u>	<u>72,951</u>
<b>Depreciation</b>					
At 1 September 2019	7,013	6,335	32,052	483	45,883
Charge for the year	–	259	5,683	825	6,767
<b>At 31 August 2020</b>	<u>7,013</u>	<u>6,594</u>	<u>37,735</u>	<u>1,308</u>	<u>52,650</u>
<b>Carrying amount</b>					
<b>At 31 August 2020</b>	<u>1</u>	<u>776</u>	<u>17,050</u>	<u>2,474</u>	<u>20,301</u>
At 31 August 2019	<u>1</u>	<u>835</u>	<u>6,233</u>	<u>5</u>	<u>7,074</u>

#### 14. Debtors

	2020 £	2019 £
Trade debtors	37,731	37,964
Prepayments and accrued income	13,787	13,787
Other debtors	5,000	5,000
	<u>56,518</u>	<u>56,751</u>

#### 15. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	86,558	91,826
Social security and other taxes	12,662	5,488
Other creditors	16,838	8,594
	<u>116,058</u>	<u>105,908</u>

#### 16. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Bank loans and overdrafts	<u>50,000</u>	<u>–</u>

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# Spiral Sussex

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

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#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,004 (2019: £1,111).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
General funds	<u>(19,971)</u>	<u>288,809</u>	<u>(293,971)</u>	<u>(25,133)</u>

	At 1 September 2018 £	Income £	Expenditure £	At 31 August 20 19 £
General funds	<u>(46,288)</u>	<u>367,057</u>	<u>(340,740)</u>	<u>(19,971)</u>

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	20,301	20,301
Current assets	120,624	120,624
Creditors less than 1 year	(116,058)	(116,058)
Creditors greater than 1 year	<u>(50,000)</u>	<u>(50,000)</u>
<b>Net liabilities</b>	<u>(25,133)</u>	<u>(25,133)</u>

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	7,074	7,074
Current assets	78,863	78,863
Creditors less than 1 year	(105,908)	(105,908)
Creditors greater than 1 year	<u>-</u>	<u>-</u>
<b>Net liabilities</b>	<u>(19,971)</u>	<u>(19,971)</u>

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# **Spiral Sussex**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 August 2020**

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#### **20. Reserves/funds policy**

In view of the current financial position, the trustees are reviewing the policy and discussing steps to take to eliminate the deficit.