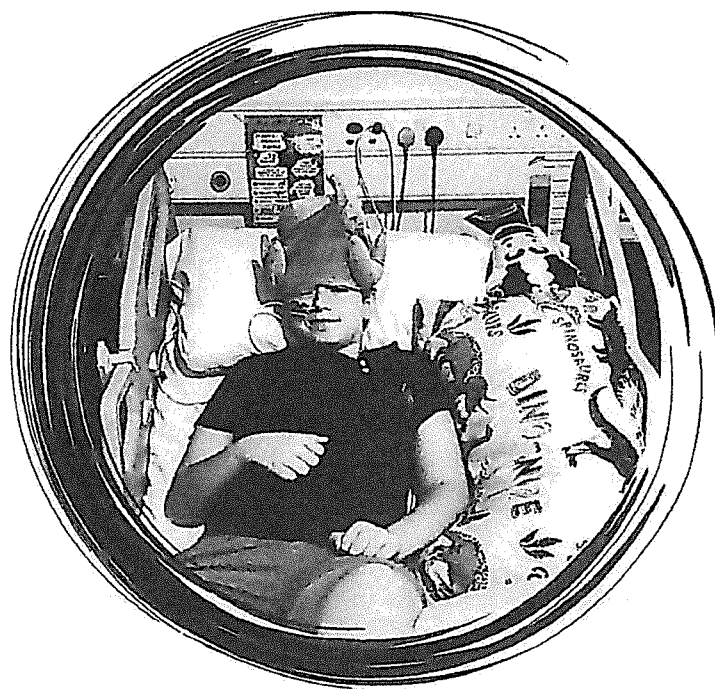




2023/2024 Annual report and Accounts



www.childbraininjurytrust.org.uk

Field View, Baynards Green Farm Trading Estate, Baynards Green, Nr
Bicester, Oxfordshire, OX27 7SR

Registered Charity No. 1113326 | A Charity Registered in Scotland SC 039703
Co House: 05738517

Trustees:

Mr Terry Burt (Chair) - *retired 4th November 2023*

Mr Stephen O'Neill (*Treasurer & Chair from 4th November 2023*)

Mr Andrew Caudell

Mrs Inez Brown (*stood down 4th November 2023*)

Mr Christopher Owen

Mr Christopher Beynon

Professor L Kaplin

Dr C Demarchi (*appointed 20th July 2023*)

Mrs Beverley Buck

Ms Kate Hudson (*appointed 8th February 2024*)

Secretary:

Stephanie Bremner

Chief Executive Officer:

Lisa Turan

Registered Office:

3 Field View

Baynards Green Farm Trading Estate

Bicester Oxfordshire OX27 7SR

Auditor:

DSA Prospect Audit Limited

1st Floor, 1 Des Rouches Square

Witan Way

Witney

Oxfordshire

OX28 4BE

Bankers:

The Co-operative Bank

13 New Road

Oxford OX1 1LG

CCLA Investment Management Ltd

80 Cheapside

London

EC2V 6DZ

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Welcome

Welcome to our annual report for the year ending March 2024. We hope you enjoy reading about our achievements and progress.

The Child Brain Injury Trust (CBIT) was established with a mission to provide support, assistance, and advocacy for families, children and young people who have been impacted by childhood acquired brain injury (ABI). CBIT was founded by individuals who had professional experience of the challenges and impact that ABI has on families. Their collective conviction was that the quality of care and support for these families could be significantly improved, thus significantly improving outcomes for them.

Our core purpose is to support families who are impacted by childhood ABI, and this revolves around three central themes:

1. **Early Diagnosis:** Ensuring that every child with a brain injury receives an early and accurate diagnosis.
2. **Appropriate access** to services: Ensuring that every child receives the treatment and support they require for their development.
3. **Holistic Support:** Ensuring that children and their families receive the necessary support to cope with the emotional and practical challenges posed by brain injuries.

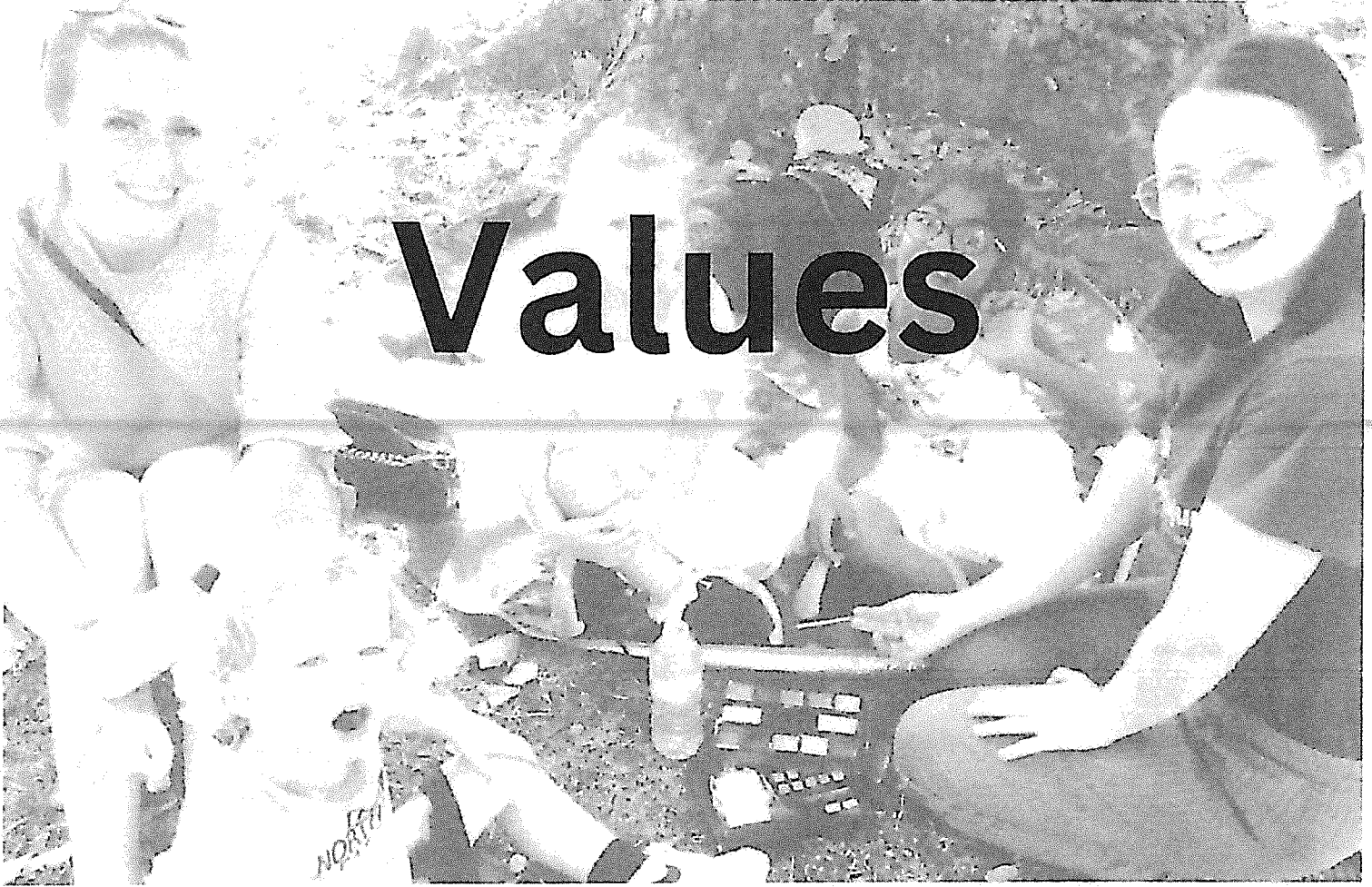
Our values guide our approach:

Compassion

Integrity

Innovation

Reflection



Values



Integrity

We believe in honesty, professionalism, and transparency.



Compassion

We place the needs of families at the centre of our work.



Innovation

We seek to adapt and create new ways of working to engage families.



Reflection

We seek feedback and strive to keep learning to ensure we are continually able to respond and improve our work.



Charitable Objects and Activities

The Child Brain Injury Trust is a registered charity and is regulated by the Charity Commission (England and Wales) and OSCR in Scotland.

The charity is a Company Limited by Guarantee and reports to Companies House in this respect separately.

Charities exist to provide 'explicit public benefit' for society as a whole and as such the Objects of the charity should reflect this and state:

'THE RELIEF OF BRAIN INJURED CHILDREN AND THEIR FAMILIES BY PROVIDING TREATMENT, SUPPORT AND REHABILITATION, PROMOTING RESEARCH INTO THE CAUSES AND TREATMENT OF BRAIN INJURIES, ADVANCING PUBLIC KNOWLEDGE AND UNDERSTANDING OF BRAIN INJURIES TO CHILDREN AND IN SUCH OTHER WAYS AS THE TRUSTEES THINK FIT'





Stephen O'Neill- Chairman

2023/24 was the third year of our 3 year strategic plan post the pandemic. It was a successful year as we increased our position as the leading charity in our sector, which is something that we couldn't have done alone. We continued to develop our holistic brain injury service, focussing on reaching more families and creating a greater impact.

We supported over 1,000 families this year, in hospitals and across our communities, delivering a full support service including trauma-based counselling services. Our supporters attended and or hosted a full calendar of fundraising activities, including our first ever crowd funding campaign resulting in a magnificent £55,000 donated by a wide network of supporters. We appointed a new Fundraising Coordinator to enhance our fundraising efforts and an ABI Coordinator in Scotland to strengthen our support services in that region. These appointments are part of our ongoing commitment to expanding and improving our services.



Lisa Turan - CEO

In November 2023, our Chairman Terry Burt stepped down after serving 15 years leading the trustees and our strategic direction. We are extremely grateful to Terry for his huge contribution to CBIT. We welcomed Stephen O'Neill as our new Chairman in November 2023, having served as our Treasurer for several years. Stephen's experience and dedication to CBIT will guide us through the next phase of our strategic journey.

We recognise that our greatest asset is the people we work with and for. They inspire the Trust's ongoing efforts to enhance our services. Ensuring the wellbeing and happiness of our team has been a priority this year. Communication has been open and transparent, and the leaders of CBIT are incredibly proud of their team and their achievements. Our team continues to be committed and dedicated, led by our values and passion to serve.

Families affected by brain injuries encounter multifaceted challenges, spanning hospital care, educational support, and community assistance. Our comprehensive support framework aims to empower families to attain optimal outcomes. However, it is evident that our current outreach only engages a fraction of the families in need annually. Substantial additional funding is imperative to extend our support network and amplify our impact. Expanding our reach is pivotal. To address the escalating demand, necessitating enhanced backing from the UK Government, philanthropic organisations, and the National Health Service (NHS) to realise our objectives.

We express profound gratitude for the support from our dedicated community of supporters. Throughout the year, they orchestrated and engaged in various fundraising initiatives, notably the esteemed Agloha event and our inaugural Be You Ball ceremony celebrating family accomplishments. The pivotal grants from foundations and trusts have been instrumental in facilitating the delivery of our services nationwide. Their contributions, coupled with our revenue-generating endeavours, have left a profound mark.

Looking ahead to 2024/25, we are poised to embark on a new five-year strategic blueprint aimed at propelling CBIT's growth 30%. While our aspirations are bold, we are confident in our readiness to expand into a larger entity, secure adequate funding, enhance our governance acumen, and fortify our infrastructure to extend support to more families, particularly those in underserved regions, bridging critical gaps to foster their full potential.

Acquired brain injury (ABI) is a significant public health concern, as it can have long-lasting and profound effects on the lives of children and young people. Over 40,000 children are affected each year. Addressing the needs of this population can yield numerous public benefits, including:

Improved Quality of Life: By providing support services for families, children and young people with acquired brain injuries, their overall quality of life can be enhanced. This can include emotional and practical support, counselling, and educational support to help them regain lost skills and adapt to their new circumstances.

Reduced Healthcare Costs: Investing in early intervention and comprehensive support can help reduce the long-term healthcare costs associated with brain injuries. Preventing complications and optimising recovery can lower the need for ongoing medical care and reduce the burden on the healthcare system.

Enhanced Educational Opportunities: Many children and young people with acquired brain injuries face challenges in their educational journey. Public benefit can be realised through the provision of special education services, individualised learning plans, and accommodations that allow them to continue their education and reach their full potential.

Increased Participation: When children and young people with acquired brain injuries receive appropriate support they are more likely to become participative members of society. This can include entering the workforce, pursuing higher education, and contributing to their communities.

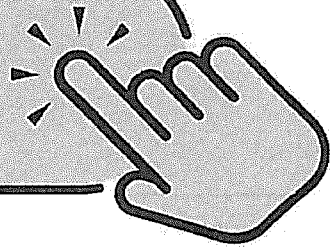
Social Inclusion: Promoting the well-being of individuals with acquired brain injuries fosters a more inclusive and compassionate society. By raising awareness and reducing stigma, we create a more accepting environment that encourages social integration and participation. This in turn reduces isolation.

Family Support: Supporting children and young people with acquired brain injuries also benefits their families. Access to resources, respite care, and emotional support can alleviate the stress and challenges that families often face when caring for a loved one with a brain injury.

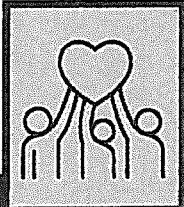
Long-Term Cost Savings: While there are costs associated with providing care and support for individuals with acquired brain injuries, the long-term savings from reduced healthcare utilisation, improved educational outcomes, and increased productivity can outweigh these initial expenses.

Public benefit includes improving quality of life, reducing healthcare costs, increasing participation, and creating an inclusive and compassionate society.

STRATEGIC GOALS



1



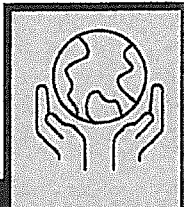
To create active ABI aware communities across the UK.

2



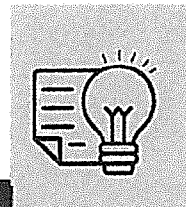
To ensure families affected by childhood ABI have access to brain injury support services and information.

3



To create a positive impact for all families affected by childhood ABI.

4



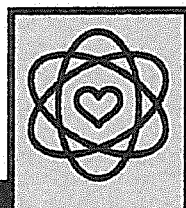
To ensure family voices are heard and issues raised are advocated for across the UK.

5



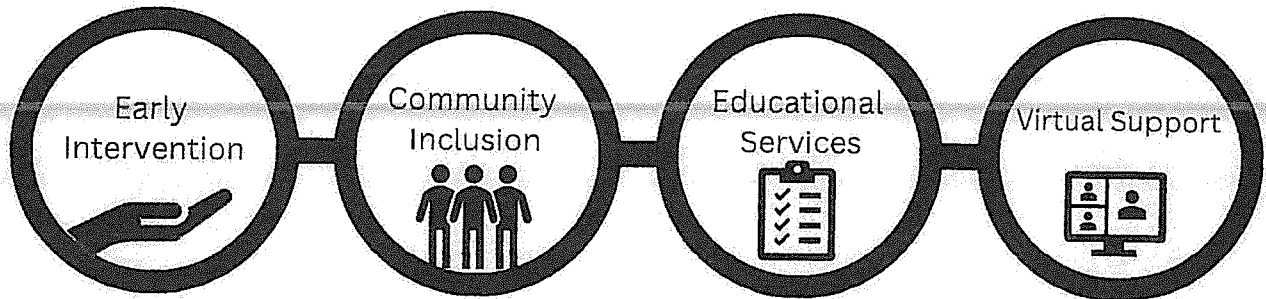
To work at a national, regional, and local level with all sectors to create seamless support for families and professionals.

6



To ensure the Child Brain Injury Trust works effectively, with shared values and has sufficient resources to futureproof its work.

Brain Injury Service



638

New referrals

463

Hospital visits

217

Awareness sessions

1,119

Counselling sessions

590

Families receiving support

68

Grants awarded

Brain injury service

Early Intervention - CBIT provides support for families in hospitals at the early stages of diagnosis and is well respected across the NHS, and has a unique perspective and understanding of family need, as well as collaboration across regional and national networks. Our ABI Coordinators are embedded within paediatric neuro-rehab and trauma teams both in hospital and in communities and are seen as an essential part of the of the rehabilitation journey.

From the moment a child is admitted to a hospital, an ABI Coordinator is at hand to support the whole family come to terms with what has happened and provide practical, social and emotional support.

Each ABI Coordinator employed is embedded within a hospital and works across communities.

ABI Coordinators attend and contribute to clinical teams work with our unique perspective:

- Brain Injury Clinics
- Ward Rounds
- Goal Planning Meetings
- Discharge Planning Meetings
- Child in Need meetings
- Trauma meetings
- Rehabilitation meetings
- Multi-Disciplinary Team Meetings



As a charity, we pride ourselves on not only supporting families at the bedside, but are with them through their journey from PICU, HDU, Surgical and Rehab wards, and we stay with them on discharge right through to the transition into adult services.

Across each site, hospital Trusts or Boards sign a Service Level Agreement that protects the charity's position on site, and the ability to provide a full service. Each family is provided with a family support guide that also includes information about our service and what support is available for them.

Each year, an annual review is carried out to benchmark the impact that an ABI Coordinator and the charity has. During a recent hospital review, the trauma team were asked:

"If you had a magic wand, what would you wish for?"

Their answer: "A CBIT Coordinator at the bedside of every brain injured patient..."

Brain injury service

Community inclusion - Our commitment to fostering community inclusion for children and families affected by brain injury remains a cornerstone of our mission. Over the past year, we have made significant strides in ensuring that these families receive the support they need to integrate fully into their communities, access essential services, and lead fulfilling lives.

Community Workshops and awareness

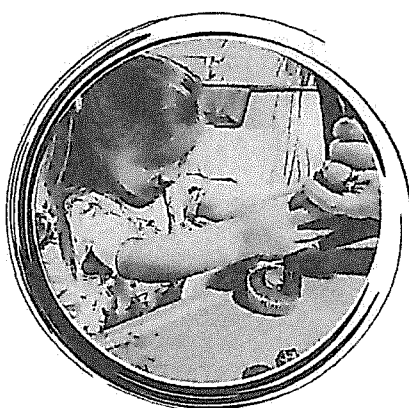
CBIT has hosted awareness sessions across the UK, focusing on topics such as coping strategies, legal rights, educational support, and social inclusion. These sessions have been attended by families, educators, healthcare providers, and local community leaders. By equipping these stakeholders with the knowledge and tools to support children with brain injuries, we are fostering more inclusive communities.

Peer Support Hubs:

Recognising the importance of peer support, CBIT has established local and virtual peer support groups across the regions. These groups provide a safe space for families to share their challenges and successes, receive emotional support, and exchange practical advice. The feedback from participants has been overwhelmingly positive, highlighting the importance of community and shared experiences in the journey of hope and adaptation.

Advocacy and Policy Influence:

CBIT continues to advocate for the rights and needs of children and their families affected by brain injuries at both local and national levels. This year, we successfully campaigned for the national Brain Injury Strategy and contributed to policy discussions aimed at improving access to healthcare services. Our advocacy efforts ensure that the voices of the families we support are heard and that they receive the recognition and resources they deserve.



Brain injury service

Educational Services- We are dedicated to providing comprehensive educational services to support children with brain injuries and their families. Our initiatives focus on ensuring children receive the necessary resources and support to thrive academically and socially. A highlight of our educational services includes the UCABI (understanding childhood acquired brain injury) workshops, which play a pivotal role in educating and empowering various stakeholders.

UCABI Workshops: The UCABI Workshops have been a cornerstone of our educational services, offering in-depth training and resources to families, educators, healthcare professionals, and community members. This past year, we conducted 10 workshops across the UK, reaching over 400 participants. These workshops covered essential topics such as understanding acquired brain injury, strategies for academic support, and techniques for improving cognitive and behavioural outcomes.

Individualised Educational Plans: We have developed and implemented individualised education plans (IEPs) for many children with acquired brain injuries. These plans are tailored to meet each child's unique needs, ensuring they receive appropriate support and accommodations in their educational environments. Our ABI team works closely with schools, parents, and healthcare providers to create and monitor these plans, resulting in improved academic performance and greater inclusion.

Educational Resources: CBIT developed a range of educational resources, including guides, toolkits, and digital content, to support children with brain injuries and their families. These resources are available on our website and have been accessed by many users. We continually update our materials to reflect the latest research and best practices in brain injury education.

Collaboration with Educational Institutions: We have established partnerships with several educational institutions and universities to promote research and innovation in the field of brain injury education. These collaborations have led to the publicising of new educational strategies and tools that are being implemented in schools across the country.

"The UCABI Workshop was incredibly informative and gave us practical strategies to support our son in school. The resources provided have been invaluable." - Jane, parent of a child with an acquired brain injury.

"The training I received from CBIT has transformed my approach to teaching. I feel much more confident in supporting my students with brain injuries." - Emily, primary school teacher.

Brain injury service

Virtual Support - Our virtual support services, including the CBIT in Hand app and our dedicated Virtual Support ABI coordinators, have been instrumental in supporting families that might not ordinarily reach out for support. These digital and remote support resources ensure that families receive the assistance they need, no matter where they are.

CBIT in Hand App: The CBIT in Hand app is an innovative digital platform designed to support families affected by childhood ABI. The app offers a range of features, including:

- **Personalised Resources:** Tailored information and advice based on the specific needs of the child and family.
- **Interactive Tools:** Features such as , appointment reminders, and progress logs to help families manage their child's ABI effectively.
- **Community Forum:** A safe space for families to connect, share experiences, and offer support to one another.
- **Emergency Assistance:** Quick access to emergency contacts and immediate support options.
- **The Market Place:** 77 new suppliers were added to the Market Place, meaning the Market Place has 121 suppliers of specialist products and services available for families.

Expansion and User Engagement: This year, we have focused on expanding the reach and functionality of the CBIT in Hand app. Key achievements include:

- **User Growth:** The app has seen a 35% increase in active users, with over 5,000 downloads across the UK.
- **Enhanced Features:** Based on user feedback, we have added new features such as a new information pages and a directory of local support services - The Market Place.

Virtual ABI Coordinators: Our team of dedicated Virtual Support ABI coordinators provides individualised support for families online and over the phone. These coordinators play a crucial role in extending our reach and ensuring that families receive timely and effective assistance. Services provided by our ABI coordinators include:

- **Individual Consultations:** One-on-one sessions to discuss specific challenges and develop tailored support plans.
- **Crisis Support:** Immediate assistance for families facing urgent issues or emergencies.
- **Ongoing Case Management:** Regular follow-ups to monitor progress and adjust support plans as needed.

Online Resource Library: CBIT has developed a comprehensive online resource library available through our website and the CBIT in Hand app. This library includes:

- **Guides and Fact Sheets:** Easy-to-understand documents covering all aspects of childhood ABI.
- **Webinar Recordings:** Access to past webinars for those who cannot attend live sessions.

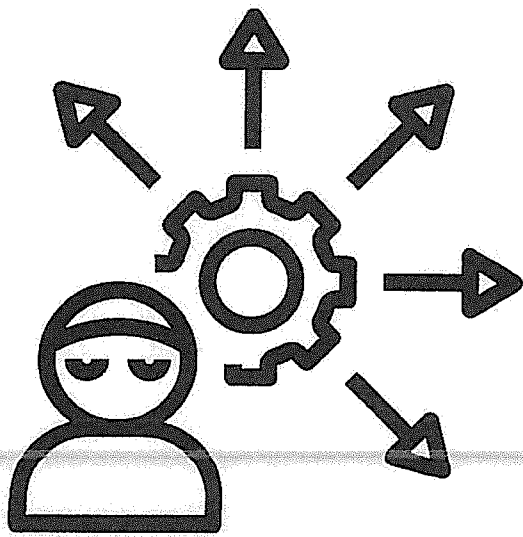
"Our family. The resources are incredibly helpful, and the community forum has connected us with others who understand what we're going through." - Emma, parent of a child with ABI.

Brain injury service

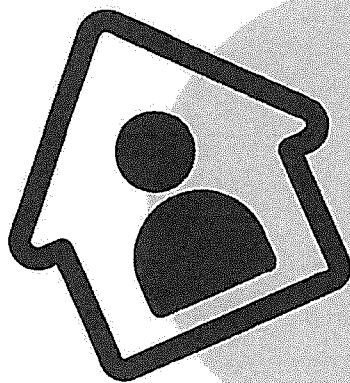
Collaboration - This year the Child Brain Injury Trust contributes to many strategic groups and boards across the NHS and Community & Voluntary Sector. As a result of the national networks that CBIT is part of we have contributed to significant advances and progress for families:

- National Children's Major Trauma Rehabilitation Network
- Scottish Trauma Network
- The Neurological Alliance
- The Northern Ireland Neurological Charities Alliance
- The Neurological Alliance of Scotland
- The Welsh Neurological Alliance
- National Paediatric Trauma Network
- Scottish Acquired Brain Injury Network
- North of Scotland Trauma Network
- United Kingdom Acquired Brain Injury Forum (UKABIF)
- N- ABLES - National Acquired Brain Injury in Education
- Anchor Point
- International Paediatric Brain Injury Society Organising Committee
- Regional UKABIF Groups





OUTCOMES

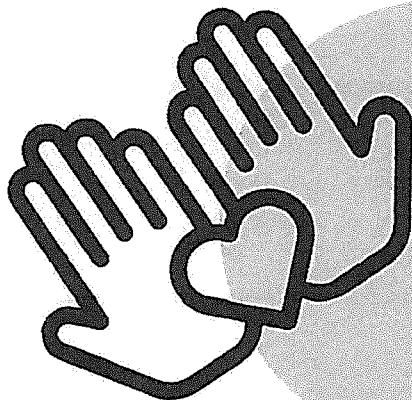
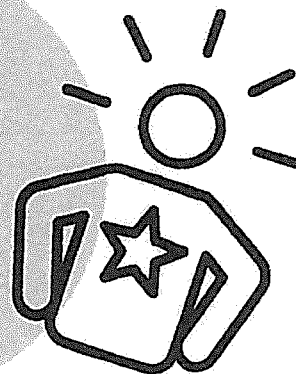


REDUCE ISOLATION

- Improved mental health and wellbeing
- Enhanced social skills
- Stronger support networks

IMPROVE SELF CONFIDENCE

- Better decision making
- Improved resilience
- Lower stress and anxiety levels



IMPROVE WELLBEING

- Improved positivity
- Improved energy levels
- Higher self-esteem
- Greater sense of purpose

Advocacy and awareness

Action for Brain Injury Week 2023, held in May focused on raising awareness of acquired brain injury across the whole of the UK. Our message this year was to talk about the fact that **'every 90 seconds'** someone is admitted to hospital with a brain injury. We held a range of activities, both online and in-person, raising awareness of prevention and advocating on behalf of families affected. We lit up municipal buildings across the UK to help highlight the campaign and produced a report based on the impact the campaign achieved.

Child Brain Injury Trust
The UK charity for ABI

ACTION FOR BRAIN INJURY WEEK 2023 (ABI WEEK)

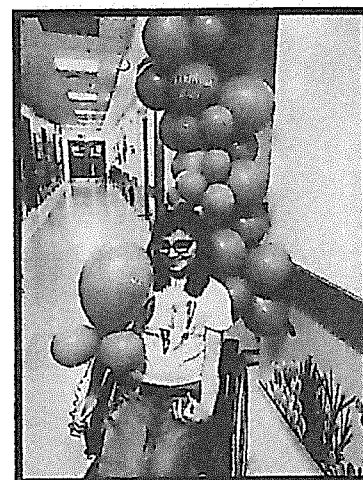
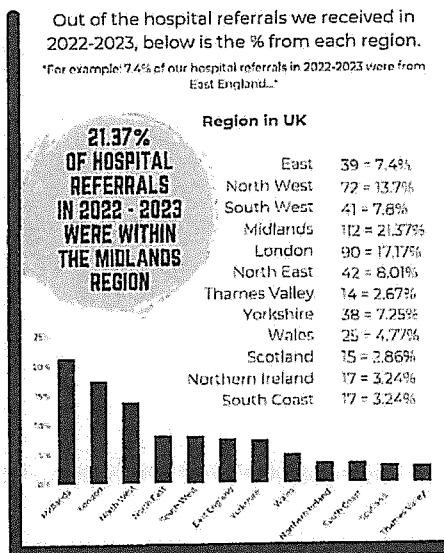
83% OF ALL CBIT REFERRALS IN 2022 - 2023 WERE FROM HOSPITAL REFERRALS

This year we are focusing on hospital referrals and admissions.

Every 90 seconds someone is admitted to hospital with an ABI (stat: Headway UK).

A brain injury can happen to anyone, at any time. ABI Week aims to raise awareness of the effects of acquired brain injury (ABI). YOU can help us by interacting with this campaign and taking time to have a conversation about acquired brain injury.

Child Brain Injury Trust www.childbraininjurytrust.org.uk **#ABIWEEK2023**

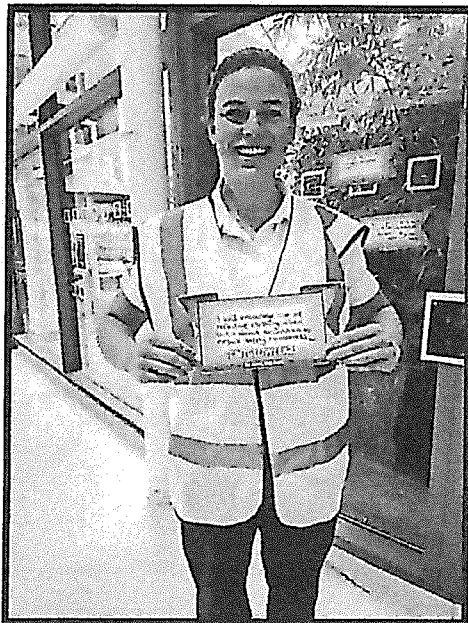


KEEP A DIARY LOGGING THE TESTS AND TREATMENTS THAT YOUR CHILD HAS HAD. THIS CAN BE SO USEFUL AFTER DISCHARGE SO YOU HAVE SOMETHING TO REFER TO!

Child Brain Injury Trust www.childbraininjurytrust.org.uk **#ABIWEEK2023**

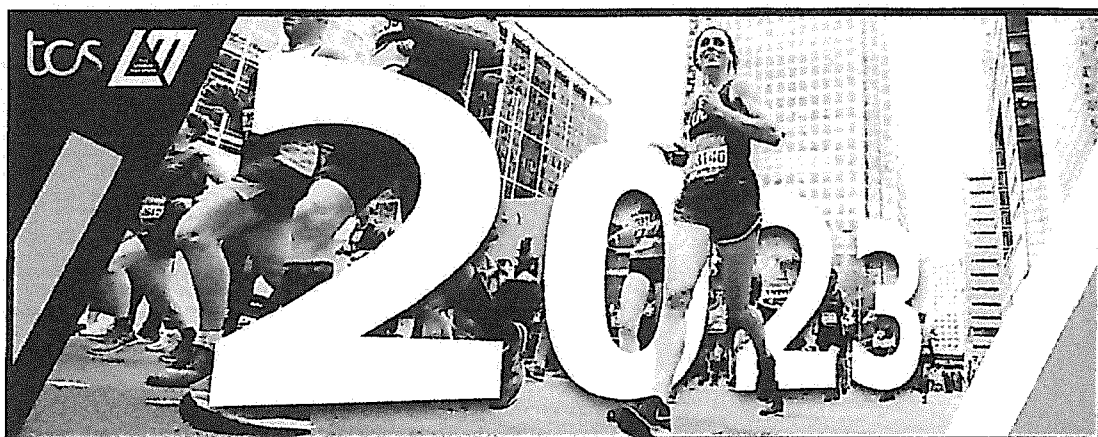
Advocacy and awareness

Glow Week was delivered in November and was another successful campaign where we highlight the need to keep safe during the darker months of the year. Supporters and colleagues came together to highlight the important message of **'be seen, not hurt'**, by wearing bright colours when out and about.

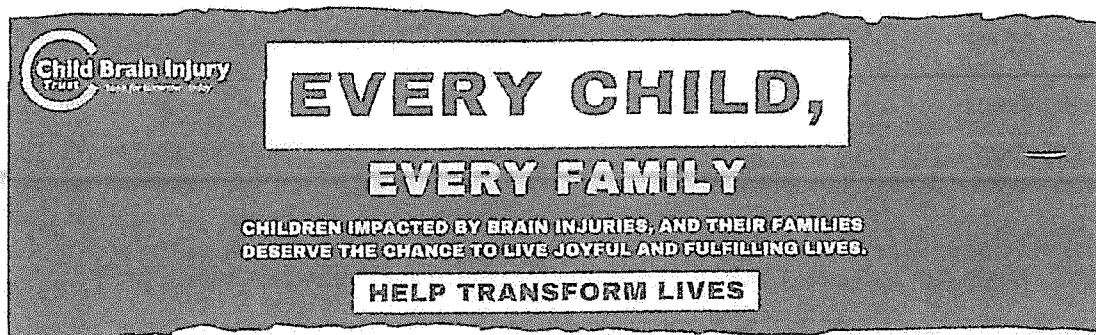


Fundraising

Our supporters truly excel, and it is their unwavering support that enables our service to assist thousands of families each year. We are deeply grateful for those who coordinated and took part in numerous events and activities; your efforts are genuinely appreciated.

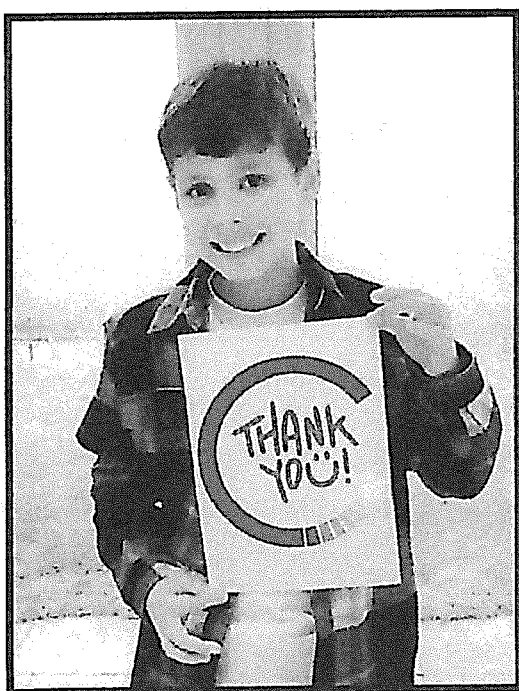


Fundraising

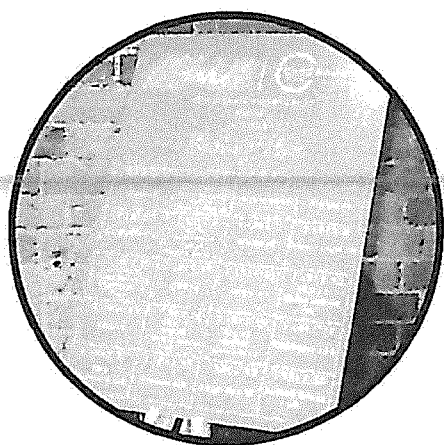


In January 2024 we launched our first **crowdfunding campaign** to raise vital funds for families in need of support. Our aim was to fund 5,000 hours of support .

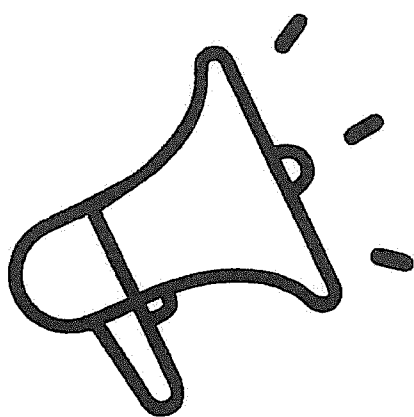
Throughout January and February over 250 individuals, along with over 20 corporate supporters raised funds through events, activities and donations. The campaign raised an incredible **£51,695**.



Fundraising



Handwritten text: "H. 1000"

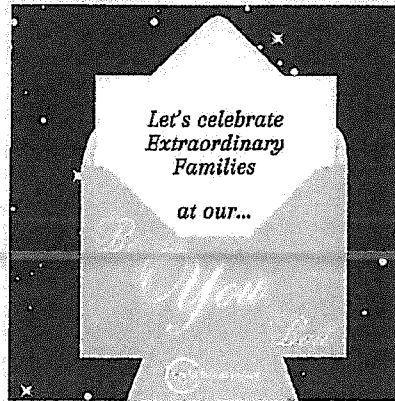


£31,667

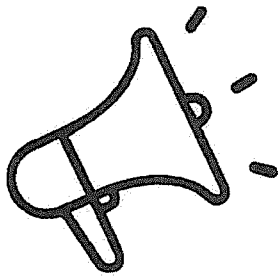
Fundraising

CHARLES
STANLEY
Wealth Managers

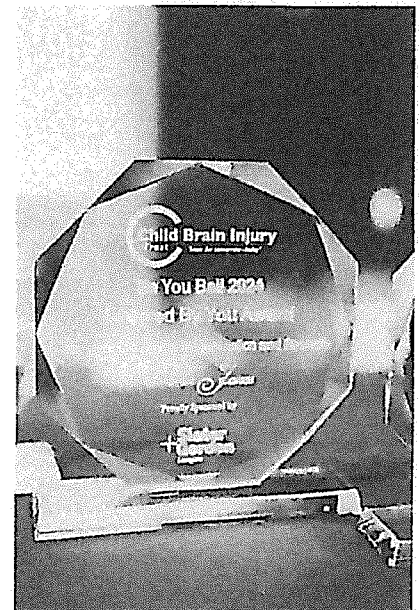
SERIOUS



The Be You Ball celebrated families we support for their commitment and authenticity through their toughest times. Each of the 5 families chosen for an award had embarked on a deeply personal journey, filled with highs and lows, victories and setbacks—all whilst staying true to who they are. The event honoured these families and celebrated all they have achieved. They continue to be an inspiration, a strength and the reason why CBIT exists.



£60,256



Thank you!

Regional Fundraising Groups

Our thanks to our highly regarded and much appreciated regional corporate fundraising groups. Each group has a unique and creative way of working and collaboratively, they achieve great things. Together they have raised an amazing **£73,657** for our work, thus making a huge difference.

The value of the groups extends beyond the wonderful fundraising they achieve, to the informal networks they have created, furthering the work we all do supporting families affected by acquired brain injury.

London
£12,322

Birmingham
£30,454

Manchester
£30,881

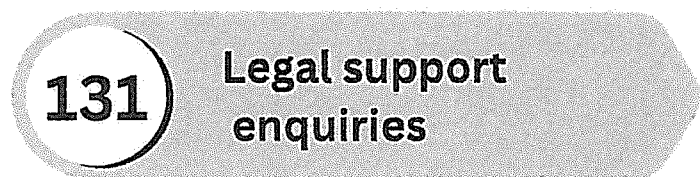
For Your Help
&
Support

Support from Trusts and Foundations

Adobe Foundation
Addenbrooke's Charitable Trust
Alice Ellen Cooper Dean Charitable Trust
Birmingham District Nursing Charitable Trust
Cambridge Community Foundation
Community Foundation for Tyne & Wear
Eveson Charitable Trust
Garfield Weston Foundation
H Shawdon Charitable Trust
James Tudor Charitable Trust
James Weir Foundation
John James Bristol Foundation
Kent Community Foundation
Medicash Foundation
Newcastle Hospitals Charity
Peter Stebbing Foundation
P F Charitable Trust
Pilkington Charities Fund
Shears Foundation Grant
Sir George Martin Trust
Sir Jules Thorn Charitable Trust
Souter Charitable Trust
The Anne & John Walters Charitable Trust
The Baily Thomas Charity
The Basil Samuel Charitable Trust
The Bouttell Bequest
The Clothworkers Foundation
The Hutchinson Charitable Trust
The Jane Hodge Foundation
The Marie Celeste Samaritan Society of the
Royal London Hospital
The Weinstock Fund

**Thank you to all the
national, regional and
local community Trusts
and Foundations who
supported us to change
families' lives'**

.....and to those Trusts and
Foundations who wish to remain
anonymous



Financial Assistance: In some cases, CBIT may help families access financial assistance or compensation, particularly if the brain injury resulted from a preventable accident or clinical negligence.



Partners in rehabilitation

The Child Brain Injury Rehabilitation Service (CBIRS) and the charity embarked on an exciting joint venture aimed at fostering innovation and excellence in paediatric brain injury rehabilitation in 2017. This collaborative effort brings together CBIRS's unparalleled expertise in paediatric neurological care and CBIT's determination to create better outcomes for families. By combining forces, we aspire to develop rehabilitation programmes tailored specifically to the unique needs of young patients recovering from brain injury.

Together, CBIRS and CBIT focus to make significant strides in advancing the field of paediatric brain injury rehabilitation and making a lasting impact on the well-being of young patients and their families.

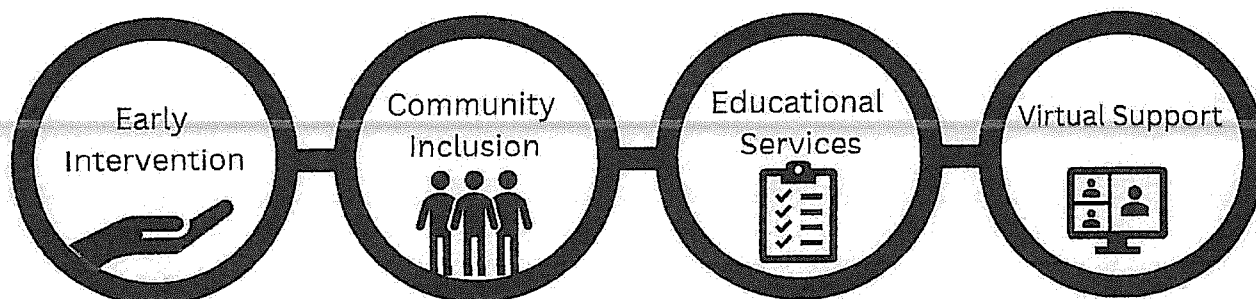
Key to the success of the venture are our joint values and placing families at the centre of our partnership. We are extremely grateful for all the support Bush & Co and the law firms provide who instruct them.

Bush & co donated **£36,315.39** to CBIT during 2023/24.



"At the heart of the Child Brain Injury Rehabilitation Service is care, compassion and understanding. Children, young people and their families face uncertain, emotionally and physically challenging times ahead of them and nothing looks or feels the same. I'm proud that our case managers and everyone associated with the service works so hard for those we support, being their voice, advocate and listening ear."

Helen Jackson, Managing Director



In our pursuit of a brighter future for children and families affected by acquired brain injuries, we are about to embark on a new 5 year strategic plan to scale our service provision to reach a greater number of families to help them navigate their futures with confidence, knowing that CBIT is a scaffolding of support throughout their child's development. As we look ahead, our focus will be to **elevate families** and **enrich futures**, meaning that family need is at the centre of our mission. We aim to extend our support network to encompass even more communities, ensuring that every child and family in need has access to our comprehensive services, regardless of their geographical, economical or cultural situation. This expansion will be underpinned by a dedication to innovation, as we continually seek out and implement cutting-edge approaches to early intervention, education, and community inclusion.

Moreover, in the coming years, CBIT will continue to champion collaboration and advocacy as cornerstones of our mission. We are resolute in our commitment to drive forward initiatives that enhance our understanding of paediatric brain injuries, leading to more effective interventions. Simultaneously, we will vigorously advocate for the rights and needs of children with brain injuries, both at a policy level and within the broader community, ensuring that family voices are heard and their challenges are addressed. Through these combined efforts, the Child Brain Injury Trust is poised to transform and shape a future where children and families facing life after brain injury are met with our committed service of support, care, and opportunities for growth.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Chief Executive Officer has delegated powers from the Board to manage the organisation's workforce. The Child Brain Injury Trust supports equal opportunities, inclusion and diversity and has a policy of recruitment and promotion based on values, aptitude, and ability without discrimination. We ensure that appropriate support mechanisms are in place in terms of counselling, coaching, and mentoring – especially important for our front-line operational team.

The charity employs a team of 42 working across the UK. The charity is led by our experienced CEO who has dedicated 21 years to the cause, and she is supported by a dedicated Leadership Team. There is a vibrant Management Team who take responsibility for implementing the operational business plan through the different areas of work; finance, administration, HR, fundraising, service delivery, information, learning, commercial partnerships, and marketing.

The whole workforce are highly experienced, excel to achieve and are committed to their work; they receive a full induction (when joining), support, supervision, and an annual appraisal to ensure we continuously develop. The team are encouraged to provide feedback and to undertake reflective practice. Our workforce is our main asset and we invest in them because we want our team to feel wholly valued and to achieve success for the families we serve.

Our values and culture are extremely important and the charity is led through a values led leadership model. We are committed to equality, diversity and inclusion and reflect this in the way we work, the way we engage with stakeholders and the way we deliver our services.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees are appointed with a view to providing the Child Brain Injury Trust with a range of skills required to provide effective governance and oversight. Trustees form a vital part of the charity, and it is important to ensure we are represented inclusively and appropriately. We aim to appoint individuals who bring experience and knowledge of all aspects of our work including those from the NHS, people involved in the care of children with head injuries, psychologists, solicitors specialising in brain injury, business people, individuals with lived experience and those who have expertise in finance, HR, marketing, and accountancy. Trustees are elected for a term of office of three years, after which they may stand for election again for a further term. Trustees may resign at any time.

We do not have a formal scheme for training new Trustees however all new appointees take part in an induction programme which includes shadowing opportunities to ensure they are fully aware of both their governance responsibilities and knowledge of the organisation.

Further support is offered in the form of a mentoring system for new Trustees.

Trustees meet once a quarter to discuss the work of the charity to ensure we are meeting our strategic goals and compliant with all aspects of charity law. The meetings are a formal way of reviewing our work, managing risks, and achieving our mission. It is also an opportunity to share success and to identify areas for improvement.

Finance Subgroup - The responsibility of the Finance Subgroup is to review and monitor the financial position of the organisation, to approve the annual budget, to review management accounts, to sign off accounts and make material financial decisions. The group oversee financial procedures, including the salary structure for all staff.

Trading Subgroup - The Trading Subgroup provide support and guidance for all trading activities. This ensures all activities are within our charitable objectives and reflect our values. They agree new initiatives, evaluate viability and act as a sounding board. Our focus for the past year has been the Legal Support Service and launching the Market Place our new initiative that will be positioned within CBIT in Hand and is hoped it will bring much needed funds to support the ongoing and development costs of the app. They have also been instrumental in the development of CBIRS (our JV).

Income Generation Subgroup - was initially created to support the merging of the fundraising and marketing departments, to provide support and guidance. The key objective is to ensure we are brand and income focused.

Brain Injury Service Subgroup - focusses on the development and growth of our brain injury service. Including due diligence, safeguarding. The subgroup supports the Head of Brain Injury Services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reserves Policy

The reserves policy of the Trustees is to aim at a situation where the Child Brain Injury Trust has reserves that will allow it to meet its core costs for nine months.

In 2022-23 our reserves were above our upper level as defined by the charity's Reserve Policy. This had been intended as a way of supporting strategic investments in charitable activities including support and infrastructure. Trustees confirmed that they were comfortable with the present level of reserves, recognising both the ongoing uncertain financial climate and the medium-term plans produced by the CEO for investment to deliver our commitment to raise the base level of salaries. for the wider team to ensure they are paid within an acceptable wage band will be implemented in 2024/25.

Risk Management

A risk register is maintained to monitor actions required to mitigate potential adverse events. These include the risks regarding income targets, expenditure budgets, insufficient internal collaboration, and our relationship with key opinion formers. Risks are evaluated by the leadership team and scored for likelihood, impact and to make sure mitigating controls are put in place.

The Chief Executive and Head of Finance attend the Finance Sub Group for regular reviews to assess risk across all areas of our work.

Trustees assess risk based on the information reviewed at trustee meetings and sub groups. They scrutinise and investigate risks both short and medium term to ensure the charity is governed appropriately.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding

Safeguarding is key to ensuring that children and adults are protected from harm, abuse, and neglect. The safety and wellbeing of all children and adults supported by the charity is a priority. By following the key safeguarding principles, we can be sure that we are doing the best we can to protect vulnerable people from harm. All members of the charity, whether paid or voluntary hold enhanced safeguarding disclosure certificates and complete mandatory safeguarding training.

The Head of Brain Injury Services holds the position of Designated Safeguarding Lead, and the Service Manager for Early Intervention is the Deputy Safeguarding Lead. As part of the Brain Injury Service Sub-Group, all safeguarding risks are discussed and logged accordingly and escalated in line with the Child Brain Injury Trust Child Protection Policy and Procedure and Safeguarding Vulnerable Adults Policy and Procedure.

Investments

The charity has cash investments placed in a COIF account, with our bank the Coop Current Account and a Coop 14 Investment Account. To date there have been no special social, environmental, or ethical issues to consider.

Pension

The Child Brain Injury Trust operates a defined contribution pension scheme, to which all eligible employees are auto enrolled. Anyone who does not qualify automatically in this way may opt in to join. With effect from April 2021 the minimum level of contributions required stayed at 8% of eligible earnings, of which the Child Brain Injury Trust elects to pay half, rather than the minimum of 3%. The balance is paid by the employee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Complaints

The charity has a formal complaints policy which can be requested at any time. We have not received any complaints during the year about our work or our fundraising approach.

Fundraising practice

We have a clear Fundraising Policy, which is approved by the Board and reviewed regularly. This governs how we work with funders, and whilst we actively seek to work with external organisations and individuals to achieve our strategy, we recognise that it is vital that we maintain our independence and do not allow any external partnership to bring the reputation of our charity into disrepute.

Our key principles of responsible fundraising are:

- We have honest and open relationships with our donors.
- We retain our independence and avoid over reliance on one or more donors.
- We have robust processes for making decisions about who we accept money from.
- We seek to be as cost effective as possible in developing sustainable fundraising income streams.
- We ensure our ROI (return on investment).
- We will adhere to all Fundraising Regulator Codes of Practice to ensure best practice, transparency and accountability and are governed by part II of the Charities Act 1992.
- We are registered with the Fundraising Regulator.

TREASURERS REPORT

Stephen O'Neill

The year ending 31st March 2024, continues the strong growth, accelerating in the years beyond COVID. It remains a challenging environment with fundraising ever more competitive and the emergence of a more competitive landscape for the opportunities to deliver services. The development and re-positioning of the Brain Injury Service, has continued throughout the year with a steady pace of development and recruitment forming solid foundations.

The work to re-frame the LSS relationships into a 'panel' model continued with the tendering process due to start in Q2 of the next year. The development of the marketplace within CBIT In Hand and the CBIRS service also continued.

The future plans, to be outlined in the Strategy 24-29 document, continue this development path and the key income initiatives to secure greater, more long-term funding. The growth ambition remains to increase funding to £2.5m pa over this 5 years. The widening of the LSS network of supporters, the development of strategic partners and major donors, maximising trust income and a second Crowdfunding initiative, remain key elements of this. The planned approach is ambitious and accelerates the growth path but is also prudent in continuing to match planned expenditure against committed funding.

I am pleased to report that in 2023/24, with the continuing enthusiasm and effort of our colleagues and supporters our income generation increased to £1.476m (a 14% increase on 2023/24) whilst our cost base and investments were closely managed. The outturn continues to be a small deficit of £66k (reduced from £123k in 2023/24) and was within plan and forecast. The investment in the re-positioning of the service will continue into 2024/25, has been agreed by the Trustees in the budget and is supported by a continued strong free cash reserves position (£688k).

The year saw a normal movement of people in and out of the organisation and the recruitment and development of critical skills and experience to support the plans. Salaries are a critical component of recruitment and retention, so a realistic pay adjustment was made and future increases will support the strategic aims but only be actioned with a parallel successful income generation.

As Trustees, we are fully engaged with and support CBIT's planned developments and ability to grow support services to a widening number of children and families affected by acquired brain injuries. We have confidence in the team's ability to retain and grow our partner, supporter and funder network. We also express our thanks to our corporate and individual supporters, with their ongoing commitment, engagement and contribution.

Our confidence in the leadership approach continues and through the Finance sub-committee of Trustees, we will closely monitor budget plans and expenditure throughout 2024/25 with a full half-year budget review in November 2024.

In conclusion, the Trustees congratulate and will continue to support the leadership team on their delivery against budget, realistic approach and clear decision-making. We are confident in the financial planning within the strategy and that financial management will continue to be vigilant and open.

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Child Brain Injury Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

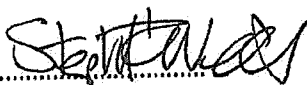
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors so far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee/director in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the board on
And signed on its behalf by,


.....
Stephen O'Neill
Chairman

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

We have audited the financial statements of Child Brain Injury Trust (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the aviation supply market;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental (including Waste Electrical and Electronic Equipment recycling (WEEE) Regulations 2013) and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DSA Prospect Audit Limited

Chartered Accountants

Statutory Auditor



G. McHALE FCCA U.B. (Hons)

First Floor

1 Des Roches Square

Witan Way

Witney

OX28 4BE

DSA Prospect Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	N ot e s	Unrestricted funds £	Designa ted funds £	Restrict ed funds £	Total 2024 £	Total 2023 £
Income and endowments from						
Donations and legacies	2	349,636	-	517,061	866,697	695,441
Charitable activities	3	162	-	-	162	246
Other trading activities	6	602,695	-	-	602,695	589,736
Investments	9	6,912	-	-	6,912	1,603
Total Income		959,405	-	517,061	1,476,466	1,287,026
Expenditure on:						
Resources Expended	4	237,384	-	-	237,384	158,710
Other trading income	4	88,433	-	-	88,433	67,830
Costs in furtherance of charity's objectives	5	714,167	-	502,698	1,216,865	1,184,138
Total resources expended		1,039,984	-	502,698	1,542,682	1,410,678
Net (expenditure) income for the year/ Net movement in funds		(80,579)	-	14,363	(66,216)	(123,652)
Fund balance at April 2023		500,349	135,000	119,642	754,991	878,643
Fund balance at 31 March 2024		419,770	135,000	134,005	688,775	754,991

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

STATEMENT OF RESTRICTED FUNDS - Other

FOR THE YEAR ENDED 31 MARCH 2024

	Northern Ireland £	Scotland Restrict ed £	GGHB £	GFFFE £	Other £	Total 2024 £	Total 2023 £
Income							
Grants received	128,311	18,000	27,700	20,268	322,782	517,061	446,284
Total income	128,311	18,000	27,700	20,268	322,782	517,061	446,284
Expenditure							
Costs in furtherance of the charity's objective	129,063	25,423	27,700	27,723	299,789	502,698	464,267
Total expenditure	129,063	25,423	27,700	27,723	299,789	502,698	464,267
Net movement in funds	(752)	(7,423)	-	(455)	22,993	14,363	(17,982)
Transfer to unrestricted	-	-	-	-	(573)	(573)	7,854
Total funds at 1 April 2023	752	13,289	-	573	105,601	120,215	129,770
Total funds at 31 March 2024	-	5,866	-	118	128,021	134,005	119,642

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Intangible assets	12	-	125,904	-	142,300
Tangible assets	14	-	413	-	1,092
		-	126,317	-	143,392
CURRENT ASSETS					
Stocks	13	2,765	-	3,737	-
Debtors	15	82,207	-	82,136	-
Cash in bank & in hand		585,409	-	606,556	-
		670,381		692,429	
Creditors: amounts falling due within one year	16	(107,923)		(80,830)	
Net current assets			562,458		611,599
Total assets less current liabilities			688,775		754,991
INCOME FUNDS					
Restricted funds	17		134,005		119,642
Endowment funds	18		135,000		135,000
Unrestricted funds			419,770		500,349
			688,775		754,991

BALANCE SHEET

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

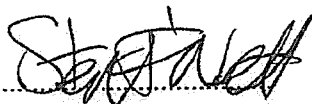
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on

07 NOV 2024



Mr S O'Neill
Chairman

Company Registration No.
05738517

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

1. Accounting policies

Charity information

Child Brain Injury Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Field View, Baynards Green, Bicester, OX27 7SR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and articles, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

The balance in restricted reserves carried forward includes monies spent and capitalised of £85,040. The time adjusted restricted fund reserves carried forward after future amortisation is £46,039.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	10% straight Line
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NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	0%
Plant and equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled

1.11 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
2. Donations & legacies				
Donations & gifts	349,636	517,061	866,697	695,441
For the year ended 31 March 2023	249,157	446,284		695,441
3. Charitable activities			Total 2024 £	Total 2023 £
Sale of goods			162	246
4. Expenditure on raising funds			Unrestrict ed funds 2024 £	Restricted funds 2023 £
Resources expended Raising funds			325,817	226,540
5. Expenditure on charitable activities			Total 2024 £	Total 2023 £
Direct costs			17,075	12,512
Depreciation & impairment			1,199,790	1,171,626
Charitable expenditure			1,216,865	1,184,138
Analysis by fund				
Unrestricted funds			714,167	720,417
Restricted funds			502,698	463,721
			1,216,865	1,184,138

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

6. Other trading activities	Total 2024 £	Total 2023 £
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	602,695	589,736
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7. Net movements in funds

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets

Amortisation of intangible assets

Total 2024 £	Total 2023 £
679	569
16,396	11,943

8. Trustees

none of the trustees (or any persons connected with them) received any remuneration or benefits for the charity during the year.

9. Investments	Total 2024 £	Total 2023 £
Investment income	6,912	1,603

10. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable service

11. Employees	2024 Number	2023 Number
	39	37

The number of employees whose annual remuneration was more than £60,000 is as follows:

£65,000 - £70,000	1	1
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NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

12. Intangible fixed assets	Software £
Cost	
At 1 April 2023 and 31 March 2024	163,960
Amortisation and impairment	
At 1 April 2023	21,660
Amortisation charged for the year	16,396
At 31 March 2024	38,056
Carrying amount	
At 31 March 2024	125,904
At 31 March 2023	142,300

13. Stocks	2024 £	2023 £
Finished goods and goods for resale	2,765	3,737

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

14. Tangible fixed assets

**Total
£**

Cost

At 1 April 2023

38,671

Additions

At 31 March 2024

38,671

Depreciation & impairment

At 1 April 2023

37,579

Depreciation charged in the year

679

At 31 March 2024

38,258

Carrying amount

At 31 March 2024

413

At 31 March 2023

1,092

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

15. Debtors

Amounts falling due within one year:

2024

£

2023

£

Trade debtors

22,588

30,736

Amounts owed by subsidiary undertakings

7,971

-

Prepayments and accrued income

51,648

51,400

82,207

82,136

16. Creditors: amounts falling due within one year

Other taxation and social security

56,117

51,748

Trade creditors

9,962

9,195

Amounts owed to subsidiary undertakings

-

1,170

Other creditors

8,689

174

Accruals and deferred income

33,155

18,543

107,923

80,830

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

17. Restricted funds

The restricted funds of the charity comprise the unexpended balances and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
119,642	517,061	(502,698)	134,005

At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
137,079	446,284	(463,721)	119,642

The balance in restricted reserves carried forward includes monies spent and capitalised of
£114,428

18. Endowment funds

These are the endowment funds which are material to the charity's activities

	At 1 April 2023 £	At 31 March 2024 £
	135,000	135,000
Previous year:	At 1 April 2023 £	At 31 March 2024 £
	135,000	135,000

19. Unrestricted funds

The unrestricted funds of the charity comprise the unexpected balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	500,349	959,405	(1,039,984)	419,770
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
general funds	606,564	840,742	(946,957)	500,349

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR 31 MARCH 2024

20. Retirement benefit schemes

Defined Contribution Scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independent administered fund.

Defined Benefit Scheme

CBIT participates in the Scottish Voluntary Sector Pension Scheme. The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme until 31 March 2010, when the Scheme was closed to future accrual.

The Scheme operated a single benefit structure, final salary with a 1/60th accrual rate until 30 September 2007. From October 2007 there are two benefit structures available. These are final salary with a 1/60th accrual rate and final salary with an 1/80th accrual rate, until the date of the Scheme closure on 31 March 2010.

The scheme closed to future accrual on 31 March 2010. There is currently no intention to wind up the Scottish Sector Pension Scheme and it continues in paid-up form.

The Trustee commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

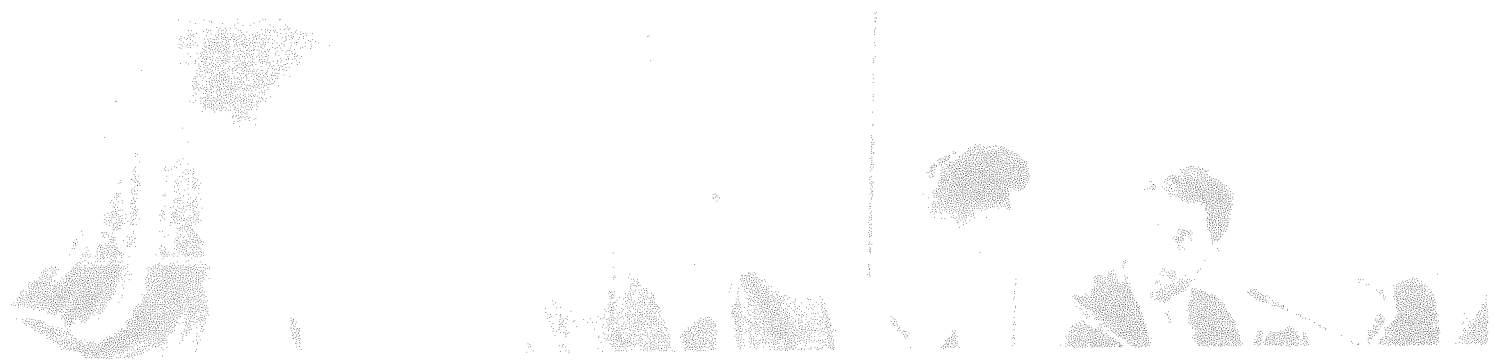
It is not possible in the normal course of events to identify on a consistent and reasonable basis the share of underlying assets and liabilities belonging to individual participating employers. This is because the scheme is a multi-employer scheme where the scheme assets are co-mingled for investment purposes and benefits are paid from total scheme assets. Accordingly, the present value of contributions payable that result from the terms of the agreement with the multi-employer plan have been provided for.

At 1 April 2023	6,803
Unwinding of discount factor	193
Deficit contributions	5,973
Remeasurement	

At 31 March 2024	1,023
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21. Related party transactions

There were no disclosable related party transactions during the year (2023 - none).



22. Analysis of net assets between funds

	At 1 April 2024 £	At 31 March 2023 £
<i>Fund balances at 31 March 2024 are represented by:</i>		
Intangible fixed assets	125,904	142,300
Tangible assets	413	1,092
Current assets/(liabilities)	562,458	611,599
	688,775	754,991



Contact Us



01869 341075



office@cbituk.org



www.childbraininjurytrust.org.uk



www.childbraininjurytrust.org.uk
Field View, Baynards Green Farm Trading Estate, Baynards Green, Nr
Bicester, Oxfordshire, OX27 7SP
Registered Charity No. 1113326 | A Charity Registered in Scotland SC 039703
Co House 04738517