

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales · Charity number 1123362

Details

Status Registered

Legal form Charitable company

Company number 06465666

Registered 2008-03-28

Register [View on the Charity Commission register](#)

Contact

Address 7 The Hive
Northfleet
Gravesend
Kent
DA11 9DE

Phone 01474536501

Email admin@kasbah.org.uk

Website www.kasbah.org.uk

Activities

Objects: THE ASSOCIATION IS ESTABLISHED TO SUPPORT PERSONS WHO HAVE SPINA BIFIDA AND/OR HYDROCEPHALUS, OR RELATED CONDITIONS WHO ARE RESIDENT IN THE BENEFICIAL AREA. KASBAH WILL ACTIVELY PROMOTE THEIR EMPOWERMENT AND INCLUSION INTO ALL ASPECT OF LIFE AND LIVING

Activities: KASBAH support individuals with physical and/or learning disabilities including the families and carers throughout Kent and Medway. We will actively promote empowerment and inclusion into all aspects of our member's life and living with support, guidance, information, advocacy and understanding. We also specialise in independence training for young adults with any additional needs.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED IN PRACTICE KENT MEDWAY UNITARY AUTHORITY
- Kent
- Medway

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|------------|-------------|------------|-----------|
| 2025-03-31 | £2,929,472 | £2,575,001 | £2,746,520 | 83 |
| 2024-03-31 | £2,611,003 | £2,400,382 | £2,392,049 | 75 |
| 2023-03-31 | £2,377,099 | £2,569,997 | £2,181,428 | 72 |
| 2022-03-31 | £2,320,465 | £1,750,654 | £2,374,326 | 61 |
| 2021-03-31 | £1,535,138 | £1,346,992 | £1,860,418 | 49 |

Trustees

| Name | Role | Appointed |
|-------------------------------------|-------|------------|
| Dr James Philip George Mawby | Chair | 2022-03-07 |
| Abbi Claire Louise Caliandro | | 2022-09-15 |
| Erin Anderson | | 2025-09-30 |
| Pia Rathje-Burton | | 2025-09-30 |
| Sara Ann Cross | | 2021-09-21 |
| Stephen Bramwell Field | | 2021-06-15 |
| mark walker | | 2025-09-30 |

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1123362

Accounts

KASBAH Annual Review 2024/25

A COMPANY LIMITED BY GUARANTEE



Supporting people with
disabilities towards independence

Acknowledgements

We would like to thank the following for their help and support, without which we would not be able to provide such a high quality service.

OUR FUNDERS/SUPPORTERS

| | |
|---|---------------------------------|
| Kent County Council | GCHA |
| Medway Council | HABINTEG |
| Dartford Borough Council | Valero Benefit Day (for PCF) |
| Gravesham Borough Council | EM Forster Theatre |
| Graham Webb (MBE) | Tonbridge School |
| Hattie Webb | St John's Church, Hildenborough |
| London Road Press (Sponsor of KASBAH stationery) | |
| Cameron McKenna Foundation | |
| Northfleet & Ebbsfleet Lions | |

THANK YOU TO ALL THE GENEROUS DONOR ORGANISATIONS AND INDIVIDUALS WHO HAVE GIVEN US FUNDS IN 2024/25

VOLUNTEERS

Thank you to everyone who has contributed his, her and their time, support and resource to KASBAH over the last year.

FINANCIAL SERVICES

BANKING

Caf Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Alliance & Leicester Plc
Bootle
Merseyside
G1R 0AA

ACCOUNTANTS (Payroll)

Henry Reeves & Co
11 Albion Place
Maidstone
Kent ME14 5DY

AUDITORS

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent TN9 1BE

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Chair's Foreword

2024/25 has been another positive year of growth and consolidation; with key plans being firmly embedded into the KASBAH structure. We are seeing the positive outcomes of extensive planning and time to ensure KASBAH continues to meet the emerging needs and flourish. The key moves and site swaps put in place in 2023 have improved individual site dynamics as we saw a 13% reduction in recorded incidents across the organisation.

KASBAH continues to develop as a charity year on year, and the implementation of new initiatives has further increased the KASBAH offer; the free-range unit has brought business skills and new opportunities to the farm. The HMO licence and planning permission to use the garden flat for overnight support has enhanced the ability to meet the complex needs on-site at Shortbread House and also enable KASBAH to provide emergency respite when needed. The sensory garden on this same site is a positive addition and is being well-utilised.

The Board approved an internal CQC inspection process to improve upon existing paper trials and systems; each site benefited from this audit perspective and as a direct result the induction process has been expanded upon and a new monthly progress and achievement report is now in place. We hope to make this an annual event and are continually updating the staff team on regulatory developments and changes.

We have continued to build on our team's knowledge, skills, and training in a Positive Behaviour Support approach to ensure that we provide consistent, high-quality, person-centred support to every person that accesses a KASBAH service. We welcome constructive feedback and will continue to strive to continue being a leading provider in supporting living and the promotion of daily living skills.

We regularly update KASBAH's Five Year Vision in line with new ventures and directions - this document is available to view on our website - www.kasbah.org.uk.

I would like to say a heart-felt thank you to the whole KASBAH team, to our dedicated managers, our phenomenal volunteers, as well as each of the KASBAH trustees for another successful year. I am confident we will continue to overcome each challenge together and with the best interests of the KASBAH members always at the centre of every decision. I am hugely proud of the work that the charity undertakes and the experience of those who access our service, and I look forward to continuing success in the future.



Dr. Jim Mawby
Chair of Trustees

Chief Executive Officer's Report

2024-2025 has been a productive yet challenging year; we have seen steady growth in the farm provisions and within the skillset of each team. Two recent moves have changed the dynamics in two of our supported living sites and one young man has needed a lot of additional time and support to manage his growing anxieties, therefore positive behaviour support remains a high priority to gain a deeper understanding of the cause.

This year the staff team has continued to grow and respond to emerging needs:

- We have maintained two very challenging placements this year in very different ways; one has been supported to move on to greater independence, and the other, we have been able to move off of a controlled medication to manage behaviours of concern predominantly with the skills and positive mindset of the team in place.
- There is a new management model in place at Shortbread/Gingerbread House which is working well and supporting the Registered Manager's role effectively.
- We have seen a positive increase in high calibre recruitment and have made great additions to the established teams in place.
- The staff team has grown by 5%.
- We have conducted a thorough pay review based on value and retention and are making a 17% increase to support worker salaries from 01 April 2025.
- Daily capacity at the farm has increased by 10% this year.
- The farm's relationship with local schools has strengthened with an extra education day and opportunities being increased.
- Farm events are now streamlined and well-attended.
- Shortbread and Gingerbread finally had their sensory garden come to fruition this year, it is a great addition and in use on a regular basis.
- Environmental impact has remained high on the agenda with 75% of all fruit and vegetables needed for animal feed being produced on-site and 25% of the kitchen ingredients also.
- 100% of the animal manure was re-used and as a farm we remain 100% free from pesticides and chemicals.
- Shortbread gained its HMO licence this year and we were able to gain full planning permission for the

garden flat on 24 December 2024, just in time to be able to offer much needed respite to one of our Outreach service users.

- Seabrooke House has experienced extensive maintenance issues, and the house has risen to the challenge, working around the daily works with a smile and positive can-do attitude all round.
- We have finally received a full cost recovery funding model from Medway Council in February 2025 and the last Outreach person will be moving over to a fair rate at his next review.
- KASBAH has maintained a strong focus on PBS and are consistently adopting a low arousal approach; all PBS plans were reviewed this year and new plans put in place for two additional service users.
- We have an on-going focus on mental well-being throughout the staff team.
- This year's Investors in People report was very complementary and considered what KASBAH uniquely has to offer its team; it was a real pleasure to read.

As an organisation we pride ourselves on our ability to adapt, we identify a problem and work cohesively as a team to find viable and long-term solutions; the support and understanding of our fantastic workforce gives the organisation the ability to adapt and manage change effectively.



Emma Carver
Chief Executive Officer

Financial Report

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. The farm is now self-sufficient. As an organisation we have worked hard to be in a strong financial position at year end.

2024/25 has been a great year for KASBAH, effective historical debt recovery has positively impacted core reserves, this can be seen in the increase in 'cash in bank'. There has been a strong focus on how we continue to improve and further develop our financial systems particularly our petty cash systems. We have conducted a thorough pay review and on April 1st 2025, a 17% salary increase will be awarded to all support workers. Capacity at the farm has increased by 10% this year, with farm events continuing to be well attended. The farm day service has struggled to reach a full recovery model, but after extensive discussions, on April 1st 2025, day service will see a 24% uplift. Overall, this has been a successful financial year for the charity.

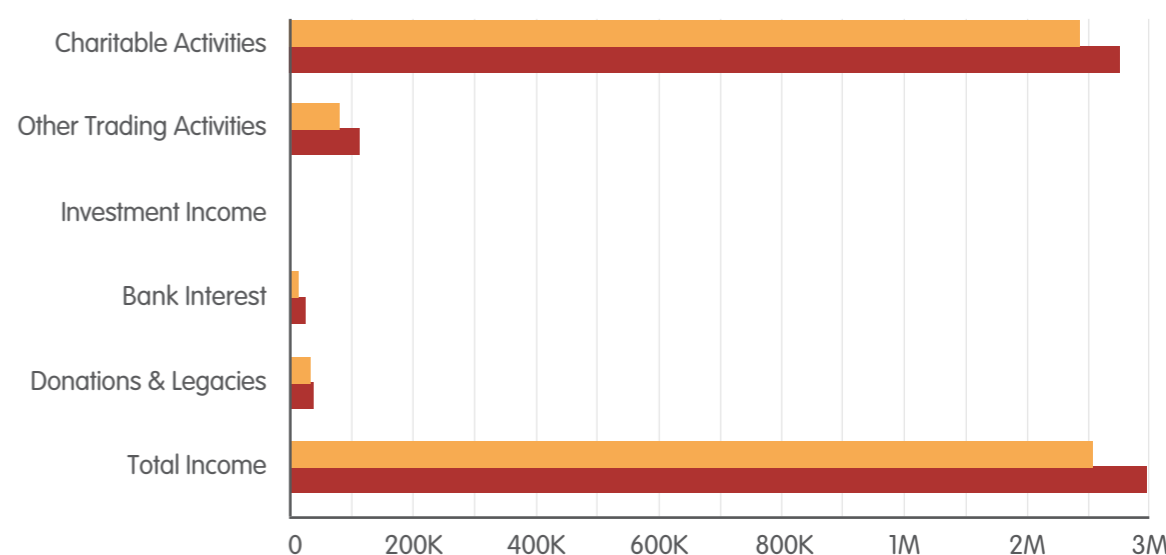
KASBAH is actively working towards its evolving Five-Year Vision, the organisation's focus remains true to its ethos; promoting independence, developing everyday skills, and supporting transitions, alongside its core provision of free information, advice, and guidance to any person with a disability in Kent (aged 0+).

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a surplus. The audited accounts show **£354,471** generated on a turnover of **£2,929,472** as a result of continuing attention to the management of expenditure and maintenance of KASBAH's income streams.

If you would like to see our full Trustee Report and Accounts for this year, please call the KASBAH office on 01474 536501 or alternatively they can be viewed on the KASBAH website (www.kasbah.org.uk) or the Charity Commission website (www.charitycommission.gov.uk).

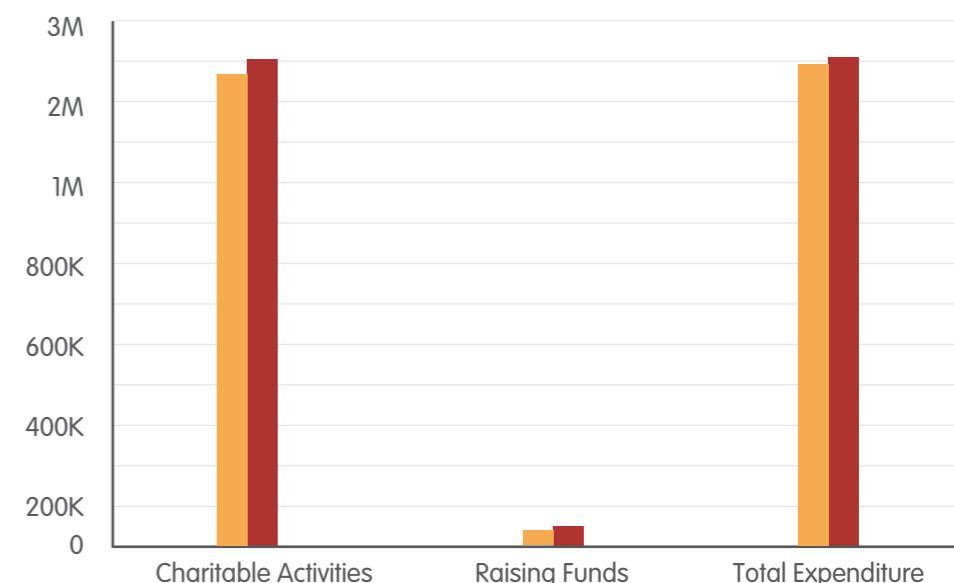
Income Comparison 2024/2025

2024
2025



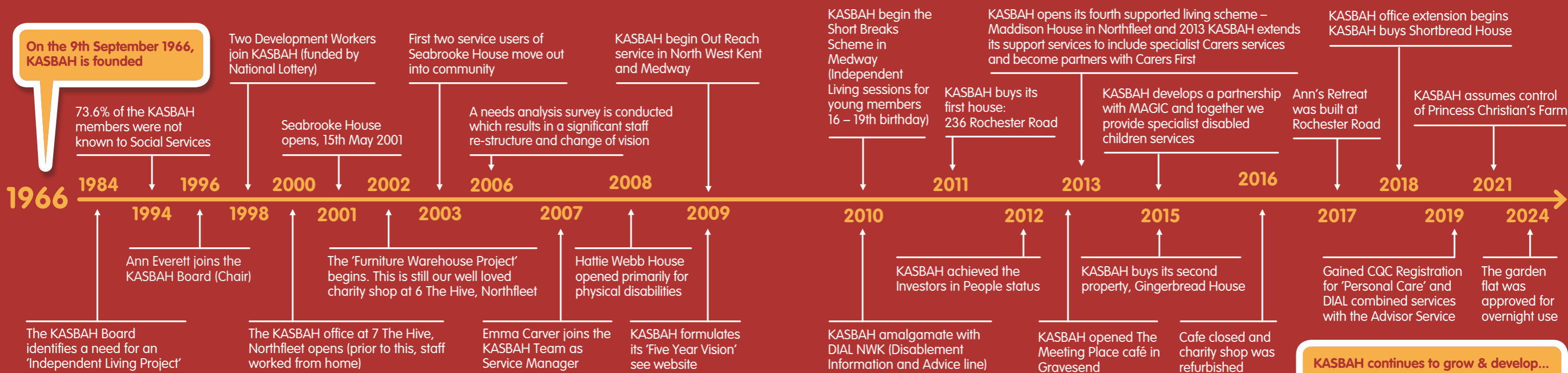
Expenditure Comparison 2024/2025

2024
2025



Significant Dates

The following timeline sets out the key events and/or achievements of KASBAH's history:



What We Do and Why We Do It

THE VISION

To support people with disabilities towards greater independence, choice and equality.

THE MISSION

KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members.

Together we will create innovative solutions to meet new identified needs and expand the organisation.

THE ORGANISATION'S CORE VALUES

KASBAH will promote:

- Empowerment and a greater level of independence to the members
- Specialist training in all aspects of daily living skills
- Informed choices and decisions
- Inclusion and community participation
- A flexible range of support services to meet the member's individual needs
- Self reliance and self confidence
- Personal achievement in own goals
- Continuous improvement of the standing and reputation of KASBAH

DEVELOPMENT

KASBAH continues to focus on development, regularly asking the key stakeholders for feedback in the form of a care survey and within the advice and guidance service in the form of a customer satisfaction survey. This information is collated and reviewed each quarter and fed into the Management Review process to agree actions and outcomes when needed.

The focus has continued to be partnership - working with statutory and voluntary agencies, raising the organisation's profile and ensuring the service is meeting the membership's changing needs, as well as ensuring all services are accessible to the different needs of KASBAH members.

The KASBAH newsletter (KASBAH News) has continued to improve, with increased member involvement.

QUALITY MANAGEMENT

“ Internal control measures are in place and are working effectively for the organisation. Steps have been taken throughout the last financial year and actioned in order to minimise risk to the organisation. ”

KASBAH Board

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. Support is provided in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.



Supporting everyone to live as independently as possible is one of KASBAH's main goals. All individuals accessing our outreach service have reached their goals of living on their own in the community however, we recognise that living on your own can be daunting and at times isolating and so the need for additional support is required to ensure personal goals are met.

The Outreach in the community service provision was officially closed on the 31st of December 2024; this was a difficult decision for the charity but it was also the right choice. There was a dependency on the team to fulfil these service users' social needs and a clear shift away from developing and maintaining independent living skills. Prior to the closure of the community

outreach provision, the shift from independent skills development to social needs was implemented, and suitable alternative providers were sourced and are now in place ensuring the individuals needs and wishes are being met. To ensure the transition for the community outreach service users was positive, every service user received extensive support and time whilst transitioning to new providers. As we enter 2025/26 we are still supporting three service users who are awaiting moves to more supported environments and will continue to do so. Although the community outreach service was closed, informal support will always remain in place from the wider organisation and the members are still very much part of KASBAH.



ACHIEVEMENTS

- The Community Outreach service users had a party to celebrate their achievements and the next steps in their lives. They celebrated with their families and with the wider KASBAH staff team & service users.
- The Community Outreach service users visited many amazing places as part of their social skills development including: beaches, areas of natural beauty, museums, Christmas Markets, Chatham Dockyard and bowling.

- The Community Outreach service users lead the way with their transition to a new provider, their needs and wishes were voiced and extensive person centred transition plans for all were put in place. The service users adapted to these changes well with the support of the Outreach staff and KASBAH continues to check in and support all members when the need arises.
- Every Outreach service user has developed and been supported to meet their personal goals. Friendship and contact will still be supported, this is not the end but a new beginning.

Advice Service

From April 2023, KASBAH have provided their own in-house Advice Service supported by a dedicated volunteer with the support of office staff, we have not received any external funding for this provision.

We have been able to provide Face-to-Face appointments (booked through the Office) for 2 days per week with further telephone support being provided Monday-Friday.

We have provided a range of support in a number of areas including benefits advice & form filling, housing support, employment advice, advocacy and accessing Care services.

KASBAH also continued to provide its information and advice service to the wider KASBAH membership across Kent and Medway.

“Would recommend this service to others. Thank you for your support”

“Thank you for your support filling out my Work Capability form, I wouldn't have been able to do it without you”

“Thank you to Julie and Carly for everything that they help me with as I do not have anyone else supporting me and I have had a lot of issues that I need help with”

Case Study Client S

Mr S came to the advice line in July last year for support with his PIP review. Due to the back log at the DWP his award was extended for a year with no changes to his enhanced rate Daily Living. Since then, he has been a regular returning client. We have supported him with several other issues including; mental health support, housing, legal matters, appointment organisation, dealing with benefit paperwork. This client has been one of the more complex to assist and find the right help, while also considering his mental health. Making sure he fully understands and is comfortable with the actions we took.

Case Study Client A

Mr A has been a KASBAH service user for many years both within our independent living houses scheme and receiving support from our outreach team in his own home. At the end of last year, the outreach service was closed, and another support provider was found to replace it. Mr A has struggled to accept and understand the changes due to his learning disability. As a result, he reached back out to us for emotional support. Most of this was over the phone with some in person visits when concerns for mental health were raised. With support he is finding ways to deal with his emotions and voice his worries constructively with people he is familiar with. He also now feels he is being heard regarding the support he feels he would like to go forward.

Case Study Client E

Mrs E came to the advice service for support with PIP review in April 2024, we supported her to complete the PIP review form. She was awarded enhanced rate for both components of PIP until 2028 and given backdated pay of £2327. Annually she will now receive £8846.40 in PIP benefit to support with daily living expenses and costs related to her conditions/disabilities.

“Thank you for your support and knowledge when completing my PIP claim”

Case Study Client F

Miss F came to the advice service following her PIP claim not being awarded. We assisted her to appeal the decision in September 2024, she received her outcome in December 2024. The decision was overturned, and she was awarded standard rate daily living and mobility until 2028 with backdated pay of £1800. She now receives £4864.80 annually in PIP benefit.

Case Study Client W

Client W is a returning client who we have helped with PIP. We have helped her from the start of her journey with PIP a few years ago. She came back to us in September 2024 for support with a review of her PIP claim as she is familiar with volunteers and staff now, we also know her health history and how things have changed for her over the years.

She received her decision in March 2025 that her award had been kept the same which was welcome news. They, along with a lot of our returning clients are very anxious about the planned changes to the points system. They are scared this will change their rates or they will lose their claim altogether and this is a very difficult time for many people.

“I want to say thank you to Carly for all the help given, I have never claimed benefits before and wouldn't have been able to do it without her” Ms S

ACHIEVEMENTS

- 138 Face-face appointments completed in the Office.
- Over £205,000 of benefits have been received by clients assisted by the Advice Service (including back dated awards). There has been a noticeable delay in the processing of claims, resulting in a delay in payments to clients and we have not been able to update the financial results for the last quarter pending these results.
- Increased presence in local community and returning clients account for the majority of our appointments, referrals to our service are generally from clients we have assisted previously advising friends and family to contact us.
- Continued telephone support to long standing KASBAH members.

END OF YEAR STATISTICS

01 APRIL 2024 – 31 MARCH 2025

| Month | No. of contacts 2023-2024 | No. of contacts 2024-2025 |
|---------------|---------------------------|---------------------------|
| April | 114 | 310 |
| May | 88 | 246 |
| June | 135 | 362 |
| July | 81 | 263 |
| August | 139 | 225 |
| September | 229 | 295 |
| October | 183 | 306 |
| November | 129 | 275 |
| December | 138 | 296 |
| January | 187 | 343 |
| February | 184 | 341 |
| March | 215 | 386 |
| Totals | 1822 | 3648 |

Hattie Webb House

Hattie Webb House is located in Rochester, just a short distance from the historic High Street, castle, cathedral, and other local amenities. The area is well-served by public transport, offering convenient access for service users and visitors alike.



The house is currently at full capacity, accommodating four service users. Among the service users, two have physical disabilities, including one full-time wheelchair user. The other two service users are neurodivergent, with diagnoses including ASD, ADHD, and ODD. All service users present with varying levels of learning disabilities, and the home is equipped to meet their diverse needs.

Hattie Webb House is staffed by a House Co-ordinator and a small, dedicated staff team. Hattie Webb House is staffed Monday to Saturday with a sleepover provision Monday to Thursday to meet the needs of one service user. Support can be arranged outside of usual working hours and all service users at HWH have access to 24hrs emergency on-call.

Hattie Webb House offers a one-to-one day respite provision for young adults with learning and/or physical disabilities. The service focuses on promoting independence by providing tailored support in developing independent living skills, alongside a variety of engaging activities. Sessions run from 10am until 2pm and are currently accessed by two service users—one attending every other Monday, and the other attending each Thursday.

This year, Hattie Webb House has undergone and continues to make improvements to enhance the comfort and quality of the living environment. Upgrades included new flooring, fresh painting, and kitchen renovations. In addition, service users have been encouraged and supported to personalise their living spaces, allowing them to put their own unique stamp on their home and fostering a greater sense of ownership and belonging.

At Hattie Webb House, we are committed to promoting independence and delivering a person-centred approach for all our service users. Our aim is to empower individuals by building on their existing strengths and skills, helping them to achieve positive and meaningful outcomes.

We always enjoy welcoming both new and returning visitors into our home. You can count on a warm atmosphere, a friendly chat, and of course, a good cuppa—and if you're lucky, there might even be a biscuit or a slice of cake waiting for you!

"HWH is in a nice peaceful area, I get the space I need as well as the support."

"I like living at HWH been here for 2 years now, get on with everyone and have a good laugh."



Gingerbread House

Gingerbread house is a large five-bedroom chalet bungalow in Northfleet. It has been extended over two floors. The entrance is spacious and welcoming, full of both light and personality and is the hub of the house. This is where our service users dine and take part in all sorts of in-house activities.

This property offers shared living accommodation for up to four people with sleep-in support each night. Over the last year our service users have accessed a variety of activities within the community, for example dance exercise classes, sports, football sessions, New Yorker's club, disability discos and pub nights. This house likes to be active. Gingerbread service users all access Princess Christian's Farm once or twice a week, thoroughly enjoying the opportunity to work in a working farm setting with a menagerie of different animals and tasks to take part in.

Thepan, Thomas, Sam and Sophie are great friends and thoroughly enjoy living at Gingerbread House. Our person-centred approach enables each person to flourish within this setting. Everyone's confidence and independence continues to grow, we continue to focus on promoting effective two-way communication and increased life skills development, there is noticeable improvement year on year for each service users living at Gingerbread House.

ACHIEVEMENTS

- We have welcomed new staff members into Gingerbread who have brought fun and creative approaches to the house.
- Gingerbread have enjoyed a range of fun activities and events this last year such as Chessington, trips to the seaside, attending the Summertime Ball and the holiday to Allhallows and Center Parcs in the summer.
- The guys chose to redecorate the downstairs bathroom and enjoyed being involved in the design down to the sparkle in the shower wall!
- Gingerbread House as a whole has been on a health kick and promoting healthy living in a fun and active way, such as trying new sports and recipes to help improve overall health and wellbeing. This has also included meditating and finding fun new ways to support and help to enhance overall wellbeing.



Maddison House



Maddison House is a supported housing provision project situated in Northfleet, Kent. The building itself boasts seven spacious bedrooms that are all en-suite, each bedroom includes fridges and work tops that could be used to prepare small snacks. Our lounge-diner area is utilised by service users for socialising, group training/ 'refresher sessions', house meetings and group meals. Service users also share a kitchen, laundry room and garden.

Maddison House is not staffed 24/7 and we do not have sleep over staff in order to increase independence. Maddison House staff provide support with all aspects of daily living for example budgeting, cooking, cleaning and emotional support whilst encouraging further independence. Additionally, we like to keep things fun! Service users are supported to access social skills sessions during the day and in the evenings including visits to the comedy club, theatre trips and their regular visit to a nightclub in Gillingham once a month where the service users have an opportunity to link up with individuals from other sites and have an enjoyable time together. We have also enjoyed day trips to the seaside, TV show recordings, panic rooms and laser tag.

Maddison House is tailored for individuals who strive to live independently but wish to maintain a high level of social activity and group involvement. Past, present and future service users have the option to treat Maddison House as a stepping stone before moving on to live independently or as a longer term option.

From a staff perspective, at Maddison House our promise to each service user is to support them to achieve a meaningful and fulfilling life. This includes goal planning, providing choice, pushing boundaries, self-advocating and positive risk-taking. We love Maddison House and our service users are proud to call it their home.



ACHIEVEMENTS

- Maddison have been on some amazing trips this year including a Woburn Safari Park, Chessington, shows including Romesh Ranganathan, Nish Kumar and a Taylor Swift Tribute along with the recording of TV shows. Some of our service users also went on a trip to York where they visited the Jorvik Viking Centre and watched the UK snooker championship at the Barbican.
- We have spent lots of time looking for jobs as we all feel this is vital to independence, we now have another two service users with volunteer positions and a service user who had a Christmas temp job at Card Factory.
- Maintaining a healthy lifestyle is important to us at Maddison, this year we have embraced the outdoors and been on many long walks averaging 9 miles per trip!
- Maddison joined Sasbah for their Breakaway vacation, this was a lovely weekend catching up with old friends, trying new sports such as archery and having a blast at the disco.

Rochester Road



Rochester Road is a longer-term provision with staff support 24/7, Rochester Road supports a broad range of adults with different support needs. We adapt our support to everyone's need and abilities. All service users attend day service provisions on some of the days and all have varied day activities which they enjoy. Some attend Princess Christian's Farm, Spadework, Haig Gardens and Pathways. At Rochester Road we promote independence, we praise and celebrate individual achievements and empower individuals to lead a fulfilling life whilst maintaining a community presence.

Rochester Road has a lovely family feel; this is a large house providing both great comfort and lots of space. We have five bedrooms with two large bathrooms and a downstairs' toilet and a staff sleepover room. We currently have four service users living here with room for a fifth person. We also have spacious gardens to enjoy, and a resident cat called Alice.

Rochester Road benefits from the bus stop being situated outside of our property and we have local shops within walking distance including a pharmacy, takeaways, convenience stores and a cash machine. We are only a ten-minute bus ride to the town centre, promenade and the supermarkets. We also have an annexe in our rear garden, this is self-contained and provides living accommodation for one service user. The support needs provided are of a lower level of need to the main house and offer a more independent accommodation to our current service users.

Rochester Road loves to celebrate everyone's birthdays, success and achievements. We promote group activities and have a social skills day on a Wednesday as everyone is home on Wednesday's. We enjoy being out in the local community as much as possible. Rochester Road is committed to promoting independence, choice, and person-centred approaches in everything we do.

Rochester Road are hoping to have a holiday this year and staff are busy planning with the service users.



ACHIEVEMENTS

- All our service users have enjoyed a variety of social activities which include cooking and baking, arts and crafts, going to the 02 to Toca social, bowling, Cyclopark, Putt Shack at Lakeside and the cinema. We have also visited country parks, zoos, and beach days when the weather allows. Christmas activities included the Polar Express, Pantomime and a lovely Christmas dinner.
- We are also very proud that we have supported a service user to achieve his goal to move on to another provider, this young man wanted to live in the same provision as his brother. We also had a new referral move in during September, she attends college currently five days a week.
- Our service users are always busy leading active and fulfilled lives they all have a very caring and strong bond with each other.

Seabrooke House

Seabrooke House is a six bedded supported housing provision home in Swanscombe. It was set up as KASBAH's first Independent Living Project back in 2002, we now provide supported living tailored for capable individuals who strive to live independently but wish to maintain a high level of social activity and group involvement.

We continue to encourage individuals to strive for further independence by promoting independent living skills, this includes (but is not limited to) development in cookery, cleaning, shopping, healthy eating, finances, travel, providing skills to go out independently. Seabrooke's staff team are passionate about empowerment and development. Seabrooke is often the start of many young adult's own unique journey towards greater independence and will continue to do so.

Seabrooke is a place where we support positive risk taking. We educate disabled people on how to effectively risk assess each situation and make informed decisions in line with the Mental Capacity Act, we minimise risks but do not remove them. Everyone has the capacity to make and learn from their own decisions. Seabrooke is a place where we promote and encourage all aspects of independence. Seabrooke is a place where we empower every individual to lead a full, active, safe and happy life and to strive to meet their full potential.

In addition to the main house, we have 2 independent living flats next door at Janus Court for those who would like a taste of independent living with the safety net of Seabrooke close at hand. We also have a small day service provision "Life Skills Access" specialising in independent living skills. Seabrooke currently provides 24hr support. Service users will have the option to treat Seabrooke House as a stepping stone before moving on to live independently or to treat Seabrooke House as a longer-term option. Seabrooke House is a special place, there's nowhere quite like it.

ACHIEVEMENTS

- Seabrooke has had two successful move on's this year. One has gone into a new placement with another provider, the other has furthered their independence and moved into their own home in the community.
- Jake has moved over from Maddison House and is enjoying having staff around for support at the weekends
- Seabrooke has made the transition into more supported living style placements
- Luke and Dan were supported to attend the UK snooker championships in York
- We hosted a successful charity race night!
- We also participated in this years SASBAH weekend to represent KASBAH
- Seabrooke continues to provide our service users with the opportunity to work at the Farm shop in partnership with Maddison House



"Seabrooke is a place I rely on, I know KASBAH actually care"



Shortbread House

Shortbread House is an impressive house set over three floors plus a garden room enabling the house to accommodate five bedrooms, three bathrooms, two lounges and a conservatory which is the service users' communal area for dining and doing in-house activities.

Shortbread and Gingerbread House are situated side by side and often work together in joint up activities, support, and learning. This has enabled us to create a large garden area with outside lounges and a space to eat.

This service meets a host of complex needs well on a large site with an experienced and committed team. Our service users are supported by experienced PBS coaches all Studio 3 and low arousal approach trained.

We are a very person-centred led organisation and set realistic goals to achieve successful outcomes with a partnership model of support. Shortbread House has continued to incorporate fun learning and partnership work to support the service users to learn new skills. As a team within Shortbread House, we manage any signs of stress and anxiety calmly and effectively by understanding the need of the behaviour and using alternative safe methods to meet this need.

Our service users live alongside each other having their own individual living space as well as accessing our communal conservatory area where life skills training and other indoor social activities take place weekly.

OVERVIEW

- We have this year been accepted for HMO status.
- The council have approved a change of use, so that the offices are a living space for Abi, and offer her that sense of independence.
- The conservatory roof was replaced and tiled, so that it is cooler in the summer, as we all know heat can be a trigger and it was like a greenhouse.
- All service users now have their own lounge whether in the house or over in the spaces in the rear buildings, this use of space has given everyone a dedicated area to be able to spend time alone in (or with staff support) without going to their bedroom.

ACHIEVEMENTS

- We worked in partnership with Gravesham Borough Council to create an amazing sensory garden, what a wonderful place to relax.
- Our holiday this year was Centre Parcs and Allhallows. Service users across both sites mixed and enjoyed the best environment for them. Katy spent one night away from Shortbread in a caravan, a great achievement!
- We continue to practise our social skills and two-way conversations. We are seeing genuine friendships blooming.
- There were a lot of special birthdays with staff in the summer, so we held a BBQ and African food spectacular, for all and families, it was a huge success.



Princess Christian's Farm

Princess Christian's Farm is based in Hildenborough, Kent with over 116 acres of pasture and woodlands. It is a life skills training facility supporting people with a learning and /or physical disability. The aim is for individuals to learn new life skills both on the farm and in all aspects of daily living.

Princess Christian's Farm is a unique environment for service users to come and make friends, build confidence, and develop employability skills in a variety of vocational areas. Service users build skills within Animal Care, Agriculture, Horticulture, Catering, Retail, DIY/ Woodwork/Crafts and Sport.

We currently have 92 service users attending the farm and continue to offer new activities and opportunities. The service users have the opportunity to work in a variety of areas throughout the week to help support their skills development and interest and make firm, long-lasting friendships.

The farm supports three school/college groups to build on their farm-based and life skills each week and continue to offer off site experiences where appropriate. We have continued to offer regular events throughout the year and have increased the variety of animal experiences to include Emus and creepy crawlies.

Princess Christian's Farm has had another busy year of development:

- The exotic animal portfolio continues to grow with new animals including a Shield Mantis, Tailless Whip Scorpion, Katydid and Red footed Tortoises.
- The farm has developed links with local businesses to sell our fresh free range eggs.
- Horticulture now has an outside classroom space thanks to Tonbridge Calling who donated their large events marquee.
- Volunteer days at the farm have developed this year with Axa and Morrisons water.
- There have had many new births including emus, lambs, kids and naked neck chicks.
- The site has been made more accessible with the laying of mud matting around the site thanks to a generous charity donation.
- The animal unit feedroom has had a long overdue revamp with new work surfaces and flooring.
- The reptile area has a new aquatic themed mural.
- Dolly the PCF therapy dog joined the team in August and has already helped 2 attendees overcome their fear of dogs.
- PCF now attend a "pop up" shop in the village hall once a week to continue to develop retail skills and engage with the local community.
- The farm held its first open evening to provide information on the provision at PCF for new applicants.



ACHIEVEMENTS

- First Prize at the annual Jim Green competition for the best dried flowers display, digging a border and Food to Fork identification task.
- Showcased on Kent online as one of six farms to visit in Kent.
- Maintained our five-star food hygiene rating.
- Continue to work collaboratively with Tonbridge School.
- Success at the Kent County Show showing our sheep – 2nd prize for Ram Lamb, 2nd prize for Aged Ewe, 2nd Prize for Ewe lamb, 2nd prize for best group of 3, 1st prize for Sweepstakes and 1st in the Champion class.
- A successful Edenbridge and Oxted show showing sheep and pigs. In the sheep classes PCF won- 1st in the ram lamb class, 3rd in the shearing ewe class, 6th in the ewe lamb class, 4th in the group of 3 class. Within the pig classes, PCF won 2nd in the pedigree class and breed championship, 1st in the cutter class and overall champion in the commercial classes, 2nd in the bacon class and 3rd in the heavy hog class.
- Charity of the year for B&Q Tunbridge Wells receiving a £1,000 donation and a volunteer day from the staff team.
- The farm introduced a new event this year bringing local farmers together to showcase new and old machinery, the Tractor Day at PCF was a very successful event.
- The attendees attended their first Easter service at St Johns Church in Hildenborough.
- The attendees at PCF are now confident to lead animal experiences with the support from staff.
- The animal show team had another successful Heathfield show bringing home breed championship.



PRINCESS
CHRISTIAN'S
FARM

A Big Thank You for Support & Commitment goes to:

| | | | | | |
|--------------------|---|--|---|---|--|
| TRUSTEES | Jim Mawby | Chair | Sara Cross | Trustee | |
| | Stephen Field | Treasurer | Abbi Caliendo | Trustee | |
| | Charissa Baldock | Trustee – Resigned 30 September 2024 | Karen Richardson | Trustee | |
| | STAFF | Emma Carver | Chief Executive Officer | Maria Worrell | PBS Coach (GBH) |
| | | Elizabeth Read | Farm Manager (PCF)/Deputy CEO | Deborah Goldsmith | House Co-ordinator/Nominated Individual (SHBH) |
| | | Sophie Aiken | HR Manager | Toyin Lawal | Senior PBS Coach (SHBH) |
| | | Julie Appleby | Office Manager | Sandra Hardman | Senior PBS Coach (SHBH) |
| | | Donna Stockton | Finance Manager | Shola Abdul | PBS Coach (SHBH) (started Mar 25) |
| | | Carly Gadd | Office Assistant | Tope Adeleye | PBS Coach (SHBH) |
| | | Samantha Ewen | Finance Administrator (started Feb 25) | Bobbie Bains | PBS Coach (SHBH) |
| Lauren Hine | | Finance Administrator (started Apr 24/left Jan 25) | Lloyd Borewe | PBS Coach (SHBH) (started Jan 25) | |
| Sarah Heneghan | | PCF Office Manager | Charlie Budd | PBS Coach (SHBH) (started maternity leave Sept 24) | |
| Victoria Norris | | House Manager (SBH/MH/HWH) | Scott Curtis | PBS Coach (SHBH) | |
| Stacey White | Senior PBS Coach (SBH) | Chris Evenden | PBS Coach (SHBH) | | |
| Chris Yusuf | Senior PBS Coach (SBH) | Rebecca Glibbery | PBS Coach (SHBH) | | |
| Sharon Day | PBS Coach (SBH) | Rosie Leech | PBS Coach (SHBH) (started Jan 25) | | |
| Bamini Logendran | PBS Coach (SBH) | Collins Moore | PBS Coach (SHBH) (started Feb 25) | | |
| Jodie Murray | PBS Coach (SBH) | Elijah Moore | PBS Coach (SHBH) (started Jun 24) | | |
| Louise Philpott | PBS Coach (SBH) | Christian Ndirika | PBS Coach (SHBH) (started Sept 24 / left Mar 25) | | |
| Ashley Rehman | PBS Coach (SBH) | Steven Odole | PBS Coach (SHBH) (left Feb 25) | | |
| Janine Lozada | House Co-ordinator (HWH) | Mary Owoeye | PBS Coach (SHBH) (started Apr 24) | | |
| Ella Budd | PBS Coach (HWH)/Social Work Apprentice | Susan Scott | PBS Coach (SHBH) | | |
| Jane Candler | House Manager (RR/HWH) | Preston Stephens | PBS Coach (SHBH) (started Feb 25) | | |
| Shannon Heneghan | Senior PBS Coach (RR) | Rachel Taylor | PBS Coach (SHBH) (started Apr 24) | | |
| Yvonne McCuish | Senior PBS Coach (RR/HWH) | Sarah Williams | PBS Coach (SHBH) | | |
| Jacqueline Baldwin | PBS Coach (RR) (left October 24) | Courtney Rawson | Outreach Co-Ordinator (left Dec 24) | | |
| Julie Bassett | PBS Coach (RR) | Anna Saunders | Outreach Co-Ordinator/Social Work Apprentice (left Dec 24) | | |
| Jacqueline Chiwere | PBS Coach (RR) | Peta Bridle | PBS Coach (OR/SBH) | | |
| Wayne Donaghy | PBS Coach (RR) (started April 24) | Jayne Brown | PBS Coach (OR/HWH) | | |
| Maxine Gobbett | PBS Coach (RR) (started Sept 24) | Brenda Clark | PBS Coach (OR) (left Sept 24) | | |
| Annabelle Hulse | PBS Coach (RR) | Deborah Merrison | PBS Coach (OR) (left Dec 24) | | |
| Maria Hutton | PBS Coach (RR) | Shannon Wood | PBS Coach (OR/HWH) | | |
| Linda Nyamutsahuni | PBS Coach (RR) | Chloe Knowles | Farm Lead (PCF) | | |
| Chantal Robinson | PBS Coach (RR) | Kathryn Westcott | Senior (PCF) | | |
| Holly Taylor | PBS Coach (RR) (left Oct 24) | Andrew Storey | Projects Lead Coach (PCF) (left Dec 24) | | |
| Sam Williams | House Co-ordinator (MH) | Laura Allen | PBS Coach (PCF) | | |
| Amanda Ball | PBS Coach (MH) | Natasha Bremer | PBS Coach (PCF) | | |
| Ria Grant | PBS Coach (MH) (started Feb 25) | Arron Carver | PBS Coach (PCF) | | |
| Kathrine Sandhu | PBS Coach (MH) | Richard Carver | Maintenance (PCF) | | |
| Phoebe Carver | House Co-ordinator GBH/Occupational Therapist | Charlotte Cashman | PBS Coach (PCF) (started Dec 24) | | |
| Emma Young | Senior PBS Coach (GBH) (left Feb 25) | Claire Coomber | Farm Support (PCF) (left June 24) | | |
| Lucie Heath | Senior PBS Coach (GBH) (started maternity leave Jun 24) | Barry Goldsmith | Maintenance (PCF) | | |
| Charmaine Bultman | PBS Coach (GBH) (returned Sept 24) | Alex Griffiths | PBS Coach (PCF) | | |
| Debbie Cogger | PBS Coach (GBH) (started Feb 25) | Sarah Haggerty | PBS Coach (PCF) | | |
| Georgia Griffiths | PBS Coach (GBH)/Social Work Apprentice | Shafia Philpot | PBS Coach (PCF) | | |
| Amos Isibor | PBS Coach (GBH) | Terry Revell | PBS Coach (PCF) (started March 25) | | |
| Charlie Packer | PBS Coach (GBH) (returned from maternity leave Apr 2024) | Chloe Rixon | PBS Coach (SHBH/PCF) | | |
| Wendy Smith | PBS Coach GBH/SHBH) | Ross Simmons | PBS Coach (PCF) | | |
| Lucia Vata | PBS Coach GBH/SHBH) | Jade Wells | PBS Coach (PCF) (started March 25) | | |
| Beth Walker | PBS Coach (GBH) (left Dec 24) | Pam Worrall | Hort (PCF) | | |
| Keeley White | PBS Coach (GBH) (started June 24) | | | | |
| VOLUNTEERS | Ron Tiller | Charity Shop Volunteer | David Bremer | PCF Volunteer | |
| | Dorothy Nash | Charity Shop Volunteer | Angela Read | PCF Volunteer | |
| | Staff & Students | Ifield School | Lesley Ruffin | PCF Volunteer | |
| | Carly Gadd | DIAL Volunteer | Jessica Watson | PCF Volunteer | |
| | Michael McDermott | DIAL Volunteer | Jeremy Watson | PCF Volunteer | |
| | Christopher Barnett | PCF Volunteer | Paul Williams | ICT Digital | |
| | Mary Bartlett | PCF Volunteer | | | |
| BANK STAFF | | | | Bridget McGowan | |
| | | | | Caroline Cowan | |

SBH = Seabrooke House
HWH = Hattie Webb House
RR = Rochester Road

MH = Maddison House
GBH = Gingerbread House
SHBH = Shortbread House

OR = Outreach
PCF = Princess Christian's Farm

Company number: 06465666
Charity number: 1123362

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

Directors and Trustees:

James Mawby, Chair

Stephen Field, Treasurer

Sara Cross

Charissa Baldock (resigned 30 September 2024)

Karen Richardson

Abbi Caliandro

Charity Number: 1123362

Company Number: 6465666

Registered Office:

7 The Hive
Northfleet
Kent, DA11 9DE

Chief Executive Officer and Company Secretary:

Emma Carver

Auditors:

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2025.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Company status

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 1 April 2024:

- James Mawby
- Stephen Field
- Sara Cross
- Charissa Baldock (resigned 30 September 2024)
- Karen Richardson
- Abbi Caliandro

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a) Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b) Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

New Trustees are required to participate in an induction programme together with further training where appropriate.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

c) Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d) Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees, and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures, and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council, Dartford Borough Council and NHS Kent & Medway.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association, both of which receive Annual Reports and Audited Accounts on request.

e) Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

Objectives and Activities

a) Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

KASBAH's Supported Living Projects

"KASBAH provides specialist support and empowerment in all aspects of independent living skills to any young vulnerable adult with the potential to live independently, to assist them to reach their ultimate goal."

KASBAH's Farm

"There is a role and a place for everyone at Princess Christian's Farm. The learning opportunities are vast with a focus on increasing each person's independence, daily living skills, and employability."

b) Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

c) Strategies for Achieving Objectives

The Advice Service

This service provides information, advice, and guidance on a variety of topics such as general disability advice, entitlements and benefits advice, health, education, aspirations, and transition. The Advice Service is now a smaller bespoke provision offering face to face meetings for benefits advice and home visits are available when there is a justified need.

This service is volunteer led with one very experienced volunteer taking the lead and making a significant impact and contribution to the people and families she supported. KASBAH are able to offer in-depth knowledge of the welfare system and support all aspects of support and advice that enables and empowers our member's lives.

Charity Shop

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The charity shop provides a work experience opportunity for service users residing in KASBAH supported living projects, and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and is supported two days a week by Ifield School during term time.

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. Support is provided in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

Princess Christian's Farm

KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of the site and its ability to break-even by Year 2.

The farm holds regular Open Days and events and this year we gained our Exhibition Licence so now offer a wide range of up-close animal encounters. The respite unit was completed in September 2022 and has had regular bookings each month.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Living Skills Training TimeLine

In 2000 the need for independent living was identified.



In 2002 Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.



In 2007 the lack of suitable adapted move-on accommodation was identified.



In 2008 Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.



2011 KASBAH identified the need for greater freedom and control within a supported living site.



In 2011 Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.



In 2013 an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.



In 2015 KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.



In 2018 KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.



In 2020 the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.



In 2021 the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.



In 2021 Princess Christian's Farm became KASBAH's first working farm and stand-alone day service provision.



In 2025 we increased Shortbread's capacity to five and have access to garden rooms to facilitate additional communal space.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

d) Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e) Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

Achievements and Performance

Review of Activities

The Advice Service

KASBAH has the autonomy to help and assist any disabled person within the KASBAH membership and in North West Kent in a flexible and innovative way. It feels good to be back in control of who we can help and how.

KASBAH has always monitored the effectiveness of this provision by recording the number of contacts rather than by person. The Advice Service supported 2,793 requests for support over the last twelve months, this is a 53% increase. This is all thanks to one very able and dedicated volunteer supported by the Office Manager. The impact we have had this year is a fantastic achievement and credit to this team.

It is clear from the statistical breakdown below that demand is on the increase and from the start of the year demand has remained high. In part we feel this is due to the closure of the Outreach provision which has led a number of KASBAH members to access the Advice Line for informal support, in particular from November onwards.

The KASBAH membership continues to grow (with 2 new referrals this year). We do not request people who access the Advice Service to join our membership, therefore this figure is representative of the wider organisation.

Advice Service Annual Statistics

| Month of the Year | Support Given 2023-24 (per enquiry) | Support Given 2024-25 (per enquiry) |
|-------------------|--|--|
| April | 114 | 248 |
| May | 88 | 173 |
| June | 135 | 197 |
| July | 81 | 210 |
| August | 139 | 186 |
| September | 229 | 219 |
| October | 183 | 242 |
| November | 129 | 285 |
| December | 138 | 223 |
| January | 187 | 245 |
| February | 184 | 249 |
| March | 215 | 316 |
| TOTAL | 1,822 | 2,793 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Charity Shop

The charity shop is supported by the supported living schemes and by Ifield School.

Independent Living Skills Training

Seabrooke continues to develop and promote increased independence in all areas of daily living skills. Each year this site trains and enables up to 8 residential people and up to 10 people accessing day service at any one time to learn the skills they will need to live independent lives. We have a 94% success rate in moving people on to a greater level of independence. The provision continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy for the majority of the year, major water damage did lead to a temporary site move in April 2025.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard to promote a happy and positive service user dynamic. We made a strategic decision to move this site to a full time supported living placement Monday to Friday in 2023 and this model has strengthened the house in terms of friendship, outcomes and general well-being.

Rochester Road has consistently achieved positive outcomes for the service users. This site took on a challenging placement last year, the team have worked tirelessly to settle this young lady into this house and great progress has been evident. We do have a void and have plans to move in a young gentleman in the summer. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site, in addition to continual progression. 8 of the service users have now moved on to independent living (own self-contained flats). We have one void which we have kept open for one of our Outreach service users. Maddison also has a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site continues to make this site feel like a family environment. We regularly share activities, support and staff and have strong, positive friendships on-site. Shortbread introduced its 5th service user last year into the house. There has been a change in dynamics within Gingerbread House that we are working on. The additional communal space in the garden is working really well and the sensory garden is a fantastic addition to both houses.

Outreach

The Outreach in the community service provision was officially closed on 31 December 2024; this was a difficult decision for the charity but it was also the right choice. There was a dependency on the team to fulfil these service users' social needs and a clear shift away from developing and maintaining independent living skills. Every service user received almost four months' notice and extensive support and time whilst transitioning to new providers. As we enter 2025/26 we are still supporting the last three service users awaiting moves to more supported environments.

Princess Christian's Farm

The farm has exceeded KASBAH's expectations and we have increased daily capacity slightly (by 10%), with growing a waiting list into 2025/26. The farm offers educational days to local specialist schools three days a week during term time and open events continue to increase and with each event we grow in knowledge and skills to make the most out of every opportunity whilst providing an excellent family-based activity to enjoy.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The big achievement this year has been agreeing a fair rate for the day training provision; this has been an on-going battle but in March 2025; PCF received a 24% uplift, which will enable this site to achieve a full cost recovery model and continue to invest in this site. We had the biggest footfall on Open Farm Sunday and we will build on this in future events; with unique selling points and we have a goal to expand catering options next year. The Exhibition Licence is in place and a wide range of up-close experiences are now on offer; the school holiday tours are an on-going success.

Financial Review

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. There is an on-going need for effective cash flow. We have worked hard as an organisation to be in a stronger financial position at year end, the farm is now self-sufficient in its own right.

2024/25 has been a positive year for KASBAH with effective teamwork across all KASBAH sites and a strong focus on how we can continue to improve and develop our great provisions. This year the staff team has continued to grow, and a number of key actions and achievements have taken place:

- We have maintained two very challenging placements this year in very different ways; one has been supported to move on to greater independence as this was his ultimate goal and the other we have been able to move away from a controlled PRN medication to manage behaviours of concern predominantly with the skills and positive mindset of the team in place.
- There is a new management model in place at Shortbread and Gingerbread House which is working well and supporting the Registered Manager's role effectively.
- We have seen a positive increase in high calibre recruitment and have made great additions to the established teams in place.
- The staff team has grown by 5%.
- We have conducted a thorough pay review based on value and retention and will be making a 17% increase to support worker salaries from 1 April 2025.
- Daily capacity at the farm has increased by 10% this year (it was 27% in the previous year), regular promotion is a key target for next year.
- Farm events are now streamlined and well-attended, we have used a variety of platforms but still find FaceBook to be the biggest draw into the farm.
- Shortbread and Gingerbread finally had their sensory garden come to fruition this year, it is a great addition and in use on a regular basis.
- Environmental impact has remained high on the agenda with 75% of all fruit and vegetables needed for animal feed being produced on-site and 25% of the kitchen ingredients. Increasing the use of home grown kitchen ingredients will be a priority in 2025-26.

The charity's goal towards total cost recovery continues with only one person left in the Maddison Outreach provision not yet achieving a fair rate of support cost.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a significant surplus which will be re-invested back into the core reserves. This will continue to be our focus until cash reserves exceed 12 months of running costs (in terms of cash in bank) to provide re-assurance to the KASBAH team and membership that the organisation can facilitate a significant disruption in services should the need arise.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations,
- Potential closure costs,
- Disaster recovery,
- Routine replacement of equipment/furniture, and,
- Ensure cash flow provisions meet the needs of the charity.

Total funds are £2,746,520 as at 31 March 2025 (2024: £2,392,049). With restricted reserves amounting to £1,193 (2024: £9,964) and £1,857,488 held in tangible fixed assets, the charity is left with free reserves as at 31 March 2025 of £887,839 (2024: £508,643). £525,000 of these free reserves are designated, as detailed in Note 18 of the financial statements.

b. Principal Funding

The financial statements show a total income for the year of £2,929,472 (2024: £2,611,003) and a surplus of £354,471 (2024: £210,621). This has increased reserve levels to £2,746,520 (2024: £2,392,049) of which £1,857,488 is held in tangible fixed assets, including 236 Rochester Road, Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £889,032. Of these liquid assets, £1,193 is held in restricted funds.

As a result of the charity's surplus of £354,471 this year, the charity's cash reserves have risen to £947,644 (2024: £637,297). Likewise, with the increase in income, debtors have risen to £416,210 (2024: £319,430). The growth in this debtor balance is largely due to invoiced income that has not been received at the year-end and the charity is working hard to ensure debtors are recovered efficiently.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

Plans for the Future

KASBAH is actively working towards its evolving Five-Year Vision and the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving and emerging service user needs and being able to be creative and dynamic in our solutions.

An element of unrestricted funds have been designated for the following plans in 2025/26:

- £10,000 for a full overhaul of one of the Rochester Road bathrooms,
- £12,500 for a full overhaul of the Maddison House kitchen,
- £2,500 for an electric bike/scooter staff initiative, and,
- £500,000 ringfenced to enable a purchase of either Seabrooke or Hattie Webb House or both if the needs arises, since our partner Housing Associations are rethinking our long-term Management agreements and are potentially going to opt to dispose of both properties in the near future.

Future Developments

For the year 2025-26 KASBAH anticipates higher income levels and higher expenditure levels due to the ongoing expansion at Princess Christian's Farm. We conservatively continue to plan for a reduction in KCC funding in 2025/26 and as such are investing more in our marketing, networking and the publicity of farm events with the aim to increase take-up, revenue and net income.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

We are anticipating the purchase of one of existing leased buildings as our Housing Association re-evaluate their priorities and disposal protocols. This may not happen in 2025/26 and therefore we will ringfence substantial deposits for up to two properties until we receive definitive confirmations.

KASBAH will continue to invest in its staff; we now have our first in-house Occupational Therapist actively supporting both the houses and the wider membership and our two Social Work students are due to complete their studies in 2026. We have a new goal to learn and develop in-house training in Psychologically Informed Environments (PIE) as identified by the Supported Housing Improvement Programme in 2024.

Auditors

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent, and,
- Prepared 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 proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant audit information of which the Charity's auditors are unaware, and,
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on 9/9/25 and signed on its behalf, by:


.....
Stephen Field (Treasurer of KASBAH)

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 2025 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.

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 charitable company 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 charitable company'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.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditor's responsibilities for the audit of the financial statements

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. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the preparation of the financial statements of the company, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, FRS 102 and the Charities SORP.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charity's operations and to avoid material penalties, including the General Data Protection Regulation (GDPR), Care Quality Commission regulation, employment law and health and safety.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected an engagement team with particular familiarity in dealing with charity and not for profit organisations;
- Obtained and reviewed internal policies and procedures and external guidance, including the Care Quality Commission inspection reports;
- Held discussions with management involved in the compliance functions, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements;
- Obtained and reviewed meeting minutes; and,
- Reviewed legal expense accounts for indication of any possible non-compliance.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the key risks were related to posting inappropriate journal entries to overstate income, and management bias in accounting estimates, particularly the fair value of revalued property, and areas of the financial statements requiring judgement, such as the impairment of debtor balances. Audit procedures performed by us included:

- Assessing the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud;
- Designing and performing audit procedures to obtain sufficient appropriate audit evidence in relation to the completeness of income;
- Challenging assumptions made by management in arriving at accounting estimates and judgements; and
- Identifying and testing journal entries, to ensure there was a clear business rationale for transactions outside the normal course of business.

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, because of the inherent limitations of audit procedures there is a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. For example, whilst we have properly planned and performed our audit in accordance with auditing standards, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely audit procedures are to identify it. Also, the risk of not detecting an irregularity due to fraud is higher than the risk of not detecting one resulting from error, due to probable deliberate concealment, override of controls, collusion or misrepresentations.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors

Date: 25 September 2025

North House
198 High Street
Tonbridge
Kent TN9 1BE

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

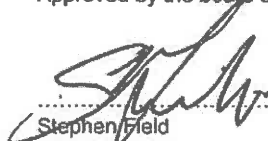
| | Note | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---------------------------------|----------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & grants | 3 | 25,312 | 13,500 | 38,812 | 37,543 |
| Charitable activities | 4 | 2,765,025 | - | 2,765,025 | 2,486,941 |
| Other trading activities | 6 | 114,127 | - | 114,127 | 80,602 |
| Investments | | | | | |
| Bank interest | | 11,508 | - | 11,508 | 5,917 |
| Total income | | 2,915,972 | 13,500 | 2,929,472 | 2,611,003 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 52,067 | - | 52,067 | 49,000 |
| Charitable activities | 5 | 2,500,663 | 22,271 | 2,522,934 | 2,351,382 |
| Total expenditure | | 2,552,730 | 22,271 | 2,575,001 | 2,400,382 |
| Net income/(expenditure) | 9 | 363,242 | (8,771) | 354,471 | 210,621 |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | 363,242 | (8,771) | 354,471 | 210,621 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 2,382,085 | 9,964 | 2,392,049 | 2,181,428 |
| Total funds carried forward | | 2,745,327 | 1,193 | 2,746,520 | 2,392,049 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET AS AT 31 MARCH 2025

| | Note | £ | 2025 £ | £ | 2024 £ |
|---|------|-----------|-------------------------|----------------|-------------------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 1,857,488 | | 1,873,442 |
| Current assets | | | | | |
| Stock | 11 | 4,721 | | 5,134 | |
| Debtors | 13 | 416,210 | | 319,430 | |
| Cash at bank and in hand | | 947,644 | | 637,297 | |
| | | | <u>1,368,575</u> | <u>961,861</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 14 | (189,793) | | (136,462) | |
| Net current assets | | | <u>1,178,782</u> | | <u>825,399</u> |
| Creditors: amounts falling due after more than one year | 15 | | (289,750) | | (306,792) |
| Total net assets | | | <u><u>2,746,520</u></u> | | <u><u>2,392,049</u></u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | 225,929 | | 225,929 |
| Other funds | | | 2,519,398 | | 2,156,156 |
| Restricted funds | | | <u>1,193</u> | | <u>9,964</u> |
| | 18 | | <u><u>2,746,520</u></u> | | <u><u>2,392,049</u></u> |

Approved by the board of trustees on 9/9 2025 and signed on its behalf by:


.....
Stephen Field
Treasurer of KASBAH

Company number: 06465666

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

| | | 2025 | 2024 |
|---|------|----------------|----------------|
| | | £ | £ |
| | Note | £ | £ |
| Cash flows from operating activities | | | |
| Net cash provided by operating activities | A | 344,282 | 181,888 |
| Cash flows from investing activities | | | |
| Interest received | | 11,508 | 5,917 |
| Purchase of tangible fixed assets | | (29,098) | (32,331) |
| Net cash flows from investing activities | | (17,590) | (26,414) |
| Cash flows from financing activities | | | |
| Repayment of borrowings | | (16,345) | (130,386) |
| Net cash flows from financing activities | | (16,345) | (130,386) |
| Change in cash and cash equivalents | | 310,347 | 25,088 |
| Cash and cash equivalents brought forward | | 637,297 | 612,209 |
| Cash and cash equivalents carried forward | | 947,644 | 637,297 |
| A. Reconciliation of net income to net cash flow from operating activities | | | |
| Net income for the reporting period | | 354,471 | 210,621 |
| <i>As per the statement of financial activities</i> | | | |
| Adjustments for: | | | |
| Depreciation and loss on disposal of fixed assets | | 45,052 | 50,662 |
| Interest received | | (11,508) | (5,917) |
| (Increase) in debtors | | (96,780) | (113,522) |
| Increase in creditors | | 52,634 | 39,019 |
| Decrease in stock | | 413 | 1,025 |
| | | (10,189) | (28,733) |
| Net cash provided by operating activities | | 344,282 | 181,888 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed that there are no significant doubts over the charity's ability to continue as a going concern. As a result, the financial statements have been prepared on a going concern basis.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 ACCOUNTING POLICIES continued

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% reducing balance |
| Motor vehicles | 25% straight line |
| Leasehold improvements | 20% straight line, or over the life of the lease |
| Farm machinery | 25% reducing balance |
| Livestock (sheep and goats) | 7 years |

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities. Depreciation is not charged on the properties as the residual value of the properties is not deemed to be materially different from the market value.

Livestock held mainly for production purposes rather than sale, for in excess of two years, is included in fixed assets and capitalised at cost of acquisition, or cost of production, as appropriate and depreciated on a straight line basis.

2.8 Stock

Stock consists of shop stock and livestock. Stock is stated at the lower of cost and estimated selling price less costs to sell. Shop stocks are valued in the accounts on an average cost basis. Livestock is a biological asset but not depreciated, on the basis animals are held for less than a year before they are sold. Livestock is valued on a deemed cost basis.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.10 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.11 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

2.12 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.13 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3 INCOME FROM DONATIONS AND GRANTS

| | Independent Skills Training 2025 £ | Princess Christian's Farm 2025 £ | Total 2025 £ | Total 2024 £ |
|-----------------------|---|--|--------------------|--------------------|
| Donations | 6,589 | 19,340 | 25,929 | 30,839 |
| Grants: | | | | |
| Rural Payments Agency | - | 12,535 | 12,535 | 5,890 |
| Other grants | 338 | 10 | 348 | 814 |
| | <u>6,927</u> | <u>31,885</u> | <u>38,812</u> | <u>37,543</u> |

The comparative figures include £20,355 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

| | Independent Skills Training 2025 £ | Princess Christian's Farm 2025 £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|---|--|--------------------|--------------------|
| Kent County Council: | | | | |
| Independent Skills Training | 1,488,373 | - | 1,488,373 | 1,566,067 |
| Independent Skills Training (Farm) | - | 488,291 | 488,291 | 456,741 |
| NHS | 227,611 | - | 227,611 | - |
| Medway Unitary Authority | 163,391 | - | 163,391 | 121,547 |
| Dartford Borough Council | 91,113 | - | 91,113 | 95,907 |
| Gravesham Borough Council | 255,373 | - | 255,373 | 195,392 |
| Other sponsors and donors | 50,873 | - | 50,873 | 51,287 |
| | <u>2,276,734</u> | <u>488,291</u> | <u>2,765,025</u> | <u>2,486,941</u> |

The comparative figures do not include any restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2025 £ | Independent Skills Training 2025 £ | Princess Christian's Farm 2025 £ | Total 2025 £ | Total 2024 £ |
|----------------------------------|--------------------------------------|---|--|--------------------|--------------------|
| Direct activity costs | - | 330,487 | 224,074 | 554,561 | 506,298 |
| KCC health and safety costs | - | - | - | - | 394 |
| Direct staff costs | - | 1,141,718 | 360,721 | 1,502,439 | 1,396,382 |
| Support costs allocated (note 8) | 4,754 | 377,977 | 83,203 | 465,934 | 448,308 |
| | <u>4,754</u> | <u>1,850,182</u> | <u>667,998</u> | <u>2,522,934</u> | <u>2,351,382</u> |
| Surplus / (deficit) for the year | <u>(4,754)</u> | <u>426,552</u> | <u>(179,707)</u> | <u>242,091</u> | <u>135,559</u> |

The comparative figures include £1,857 of restricted expenditure.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6 INCOME FROM OTHER TRADING ACTIVITIES

| | Charity shop 2025 £ | Café income 2025 £ | Farm shop and related income 2025 £ | Fundraising events 2025 £ | Total 2025 £ | Total 2024 £ |
|--|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop income | 6,733 | - | - | - | 6,733 | 3,899 |
| Café income | - | 25,618 | - | - | 25,618 | 20,260 |
| Farm shop income | - | - | 13,943 | - | 13,943 | 14,267 |
| Sale of animals & farming produce | - | - | 32,365 | - | 32,365 | 14,359 |
| Hay sales | - | - | 5,951 | - | 5,951 | 9,817 |
| Farm open days and fundraising events | - | - | - | 29,517 | 29,517 | 18,000 |
| | <u>6,733</u> | <u>25,618</u> | <u>52,259</u> | <u>29,517</u> | <u>114,127</u> | <u>80,602</u> |

7 EXPENDITURE ON RAISING FUNDS

| | Charity shop 2025 £ | Café income 2025 £ | Farm shop and related income 2025 £ | Fundraising events 2025 £ | Total 2025 £ | Total 2024 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop costs | 3,874 | - | - | - | 3,874 | 3,445 |
| Café costs | - | 9,699 | - | - | 9,699 | 10,657 |
| Farm shop and related costs | - | - | 7,862 | - | 7,862 | 10,041 |
| Sale of animals & farming produce | - | - | 18,090 | - | 18,090 | 16,458 |
| Hay sales | - | - | 653 | - | 653 | 4,836 |
| Fundraising events | - | - | - | 2,380 | 2,380 | 2,439 |
| Support costs allocated (note 8) | 866 | 2,167 | 5,944 | 532 | 9,509 | 1,124 |
| | <u>4,740</u> | <u>11,866</u> | <u>32,549</u> | <u>2,912</u> | <u>52,067</u> | <u>49,000</u> |
| Surplus for the year | <u>1,993</u> | <u>13,752</u> | <u>19,710</u> | <u>26,605</u> | <u>62,060</u> | <u>31,602</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

| 8 SUPPORT COSTS | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Staff costs | 239,447 | 188,410 |
| Premises costs | 37,919 | 44,968 |
| Staff training and travel | 32,424 | 27,417 |
| Printing, postage and stationery | 6,308 | 7,053 |
| Telephone | 6,319 | 6,056 |
| IT Support and maintenance | 14,123 | 15,364 |
| Repairs and maintenance | 3,513 | 2,762 |
| Equipment hire | 3,416 | 5,689 |
| Subscriptions | 1,080 | 641 |
| Professional fees | 14,036 | 19,973 |
| Website design and public relations | 4,696 | 1,478 |
| Small grants scheme | 650 | 500 |
| Miscellaneous expenses | 2,172 | 1,844 |
| Motor running costs | 13,035 | 12,003 |
| Bank charges | 807 | 663 |
| Bad debt expense | 15,820 | 46,663 |
| Depreciation of fixed assets | 18,239 | 23,939 |
| Loss on disposal of fixed assets | - | 42 |
| Governance costs: | | |
| Audit and accountancy | 14,880 | 10,200 |
| Legal and consultancy fees | 38,885 | 27,446 |
| Trustee and Board expenses | 1,759 | 944 |
| Trustee indemnity insurance | 5,915 | 5,377 |
| | <u>475,443</u> | <u>449,432</u> |
| | 2025 | 2025 |
| | % | £ |
| <i>Allocation based on estimated usage:</i> | | |
| Raising funds | 2.00% | 9,509 |
| Charitable activities: | | |
| Advisor | 1.00% | 4,754 |
| Independent Skills Training | 79.50% | 377,977 |
| Princess Christian's Farm | 17.50% | 83,203 |
| | <u>100.00%</u> | <u>475,443</u> |
| | 2025 | 2024 |
| | £ | £ |
| 9 NET INCOME / (EXPENDITURE) | | |
| Net income is stated after charging: | | |
| Operating lease payments | 151,738 | 114,257 |
| Auditors' remuneration for audit services | 5,730 | 5,200 |
| Auditors' remuneration for audit services - relating to the prior year | 3,300 | - |
| Auditors' remuneration for accountancy services | 5,850 | 5,000 |
| Depreciation | 45,052 | 50,620 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10 STAFF COSTS

| | 2025 £ | 2024 £ |
|----------------------------------|------------------|------------------|
| Wages and salaries | 1,581,951 | 1,445,086 |
| Employer's national insurance | 120,456 | 110,015 |
| Employer's pension contributions | 39,479 | 29,691 |
| | <u>1,741,886</u> | <u>1,584,792</u> |

The average number of employees during the year is as follows:

| | 2025 No | 2024 No |
|-----------------------------|------------|------------|
| Independent Skills Training | 66 | 59 |
| Princess Christian's Farm | 17 | 16 |
| | <u>83</u> | <u>75</u> |

The number of employees whose employment benefits (excluding employer pension contributions) exceeded £60,000 was:

| | 2025 No. | 2024 No. |
|-------------------------------|-------------|-------------|
| In the band £80,001 - £90,000 | 1 | 1 |
| In the band £60,001 - £70,000 | 1 | - |
| | <u>2</u> | <u>1</u> |

Pension contributions in respect of higher paid staff totalled £4,264 (2024: £2,090).

11 STOCK

| | 2025 £ | 2024 £ |
|-------------------|--------------|--------------|
| Farm shop stock | 1,068 | 1,849 |
| Biological assets | 3,653 | 3,285 |
| | <u>4,721</u> | <u>5,134</u> |

Biological assets include one class of asset held for re-sale, being pig stock.

The carrying amount of biological assets held in the period is as follows:

| | Total £ |
|---------------------------------|--------------|
| Opening cost | 3,285 |
| Increases from purchases | 995 |
| Decreases attributable to sales | (627) |
| Closing cost | <u>3,653</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

| 12 TANGIBLE FIXED ASSETS | Freehold property £ | Motor vehicles £ | Leasehold improvements £ | Fixtures, fittings & equipment £ | Farm machinery £ | Livestock £ | Total £ |
|--------------------------|---------------------------|------------------------|--------------------------------|---|------------------------|----------------|------------|
| Cost or valuation | | | | | | | |
| At 1 April 2024 | 1,675,000 | 54,440 | 127,041 | 103,459 | 46,960 | 6,595 | 2,013,495 |
| Additions | - | 3,000 | 14,446 | 11,452 | - | 200 | 29,098 |
| Disposals | - | - | - | - | - | - | - |
| At 31 March 2025 | 1,675,000 | 57,440 | 141,487 | 114,911 | 46,960 | 6,795 | 2,042,593 |
| Depreciation | | | | | | | |
| At 1 April 2024 | - | 38,924 | 31,546 | 52,413 | 15,286 | 1,884 | 140,053 |
| Charge for the year | - | 4,192 | 17,922 | 14,048 | 7,919 | 971 | 45,052 |
| Disposals | - | - | - | - | - | - | - |
| At 31 March 2025 | - | 43,116 | 49,468 | 66,461 | 23,205 | 2,855 | 185,105 |
| Net book value | | | | | | | |
| At 31 March 2025 | 1,675,000 | 14,324 | 92,019 | 48,450 | 23,755 | 3,940 | 1,857,488 |
| At 31 March 2024 | 1,675,000 | 15,516 | 95,495 | 51,046 | 31,674 | 4,711 | 1,873,442 |

A valuation of the freehold properties was undertaken by Sealeys Walker Jarvis on 12 June 2025, which confirmed the property values at 31 March 2025 remain unchanged from their brought forward carrying value of £1,675,000. The carrying amount of freehold properties under the historical cost model would be £1,451,690 (2024: £1,451,690).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13 DEBTORS

| | 2025 | 2024 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Support costs receivable | 327,138 | 240,791 |
| Prepayments and accrued income | 88,006 | 48,406 |
| Other debtors | 1,066 | 30,233 |
| | <u>416,210</u> | <u>319,430</u> |

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Bank loans | 17,042 | 16,345 |
| Accounts payable | 61,767 | 54,221 |
| Accruals and deferred income | 53,035 | 42,580 |
| Social security and other tax | 26,357 | - |
| Other creditors | 31,592 | 23,316 |
| | <u>189,793</u> | <u>136,462</u> |

| | 2025 | 2024 |
|---|----------|----------|
| | £ | £ |
| Deferred income included above: | | |
| Incoming resources deferred in the previous period | - | 407 |
| Released to the Statement of Financial Activities | - | (407) |
| Incoming resources deferred in the current period - grant and contract income | - | - |
| Carried forward | <u>-</u> | <u>-</u> |

15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Bank loans | <u>289,750</u> | <u>306,792</u> |
| Amounts repayable after more than five years: | | |
| By instalments | <u>213,993</u> | <u>234,135</u> |

The bank loan is secured by way of a legal mortgage charge, dated 28 November 2018, over the Shortbread House property in Northfleet.

16 FINANCIAL COMMITMENTS

At 31 March 2025 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2025 | 2024 |
|----------------------|----------------|----------------|
| | £ | £ |
| Land and buildings | | |
| Due within one year | 69,643 | 62,818 |
| In two to five years | 65,367 | 65,563 |
| More than five years | 23,750 | 38,750 |
| | <u>158,760</u> | <u>167,131</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

17 RELATED PARTY TRANSACTIONS

The Board of Trustees, the Chief Executive Officer and Deputy Chief Executive Officer are considered to be the charity's key management personnel.

None of the trustees have been paid any remuneration (2024: none). Five member of the board (2024: 1) received a gift for their efforts during the year, as authorised by the CEO, with the below monetary values:

| Name | 2025 £ | 2024 £ |
|---------------|------------|-----------|
| A. Caliandro | 100 | - |
| J. Mawby | 100 | - |
| K. Richardson | 100 | - |
| S. Field | 130 | 16 |
| S. Cross | 100 | - |
| | <u>530</u> | <u>16</u> |

During the year, no trustees were reimbursed for expenses (2024: none).

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £153,373 (2024: £145,837).

During the year, three members of the CEO's family were remunerated for services provided to the charity in relation to Supported Living projects and Princess Christian's Farm. This amounted to £71,011 in total (2024: £62,539).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18 MOVEMENT ON FUNDS

| CURRENT YEAR | At 1 | Income | Expenditure | Transfers | At 31 |
|---------------------------|------------------|------------------|--------------------|----------------|------------------|
| | April 2024 | | | | March 2025 |
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| | <u>225,929</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>225,929</u> |
| Revaluation reserve | 225,929 | - | - | - | 225,929 |
| General funds | 2,135,156 | 2,915,972 | (2,531,730) | (525,000) | 1,994,398 |
| Designated funds | | | | | |
| Small funds | 21,000 | - | (21,000) | 25,000 | 25,000 |
| Property funds | - | - | - | 500,000 | 500,000 |
| | <u>21,000</u> | <u>-</u> | <u>(21,000)</u> | <u>525,000</u> | <u>525,000</u> |
| Total Designated funds | 21,000 | - | (21,000) | 525,000 | 525,000 |
| | <u>2,382,085</u> | <u>2,915,972</u> | <u>(2,552,730)</u> | <u>-</u> | <u>2,745,327</u> |
| Total unrestricted funds | 2,382,085 | 2,915,972 | (2,552,730) | - | 2,745,327 |
| Restricted funds | | | | | |
| Valero | 2,393 | 12,500 | (14,700) | - | 193 |
| EM Forster Theatre | 7,571 | - | (7,571) | - | - |
| Bentley Family | - | 1,000 | - | - | 1,000 |
| | <u>9,964</u> | <u>13,500</u> | <u>(22,271)</u> | <u>-</u> | <u>1,193</u> |
| Total restricted funds | 9,964 | 13,500 | (22,271) | - | 1,193 |
| | <u>2,392,049</u> | <u>2,929,472</u> | <u>(2,575,001)</u> | <u>-</u> | <u>2,746,520</u> |
| Total funds | 2,392,049 | 2,929,472 | (2,575,001) | - | 2,746,520 |
| PRIOR YEAR | | | | | |
| | At 1 | Income | Expenditure | Transfers | At 31 |
| PRIOR YEAR | April 2023 | | | | March 2024 |
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| | <u>225,929</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>225,929</u> |
| Revaluation reserve | 225,929 | - | - | - | 225,929 |
| General funds | 1,875,499 | 2,590,648 | (2,398,525) | 67,534 | 2,135,156 |
| Designated funds | 80,000 | - | - | (59,000) | 21,000 |
| | <u>2,181,428</u> | <u>2,590,648</u> | <u>(2,398,525)</u> | <u>8,534</u> | <u>2,382,085</u> |
| Total unrestricted funds | 2,181,428 | 2,590,648 | (2,398,525) | 8,534 | 2,382,085 |
| Restricted funds | | | | | |
| Valero | - | 12,500 | (1,573) | (8,534) | 2,393 |
| EM Forster Theatre | - | 7,855 | (284) | - | 7,571 |
| | <u>-</u> | <u>20,355</u> | <u>(1,857)</u> | <u>(8,534)</u> | <u>9,964</u> |
| Total restricted funds | - | 20,355 | (1,857) | (8,534) | 9,964 |
| | <u>2,181,428</u> | <u>2,611,003</u> | <u>(2,400,382)</u> | <u>-</u> | <u>2,392,049</u> |
| Total funds | 2,181,428 | 2,611,003 | (2,400,382) | - | 2,392,049 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18 MOVEMENT ON FUNDS continued

Designated funds

Transfers to designated funds represent funds set aside to be used as follows: £10,000 for the full overhaul of a bathroom at Rochester Road; £12,500 for a full overhaul of the kitchen at Maddison House, £2,500 for a staff mobility initiative and £500,000 for a potential property purchase. In the prior year, £21,000 was set aside for the overhaul of a bathroom at Gingerbread House, a sensory garden at Gingerbread House and a marketing budget for Princess Christian's Farm.

Restricted funds

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the current and prior year are as follows:

Valero

This donation was received for improvements at Princess Christian's Farm. A transfer of £8,534 was made to general funds during the year in relation to fixed assets purchased using this funding.

EM Forster Theatre

KASBAH was made EM Forster Theatre's charity of the year and the donation is to help ongoing projects at Princess Christian's Farm.

Bentley Family

This donation was made to help ongoing projects at Princess Christian's Farm.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ |
|-----------------------|------------------------------------|----------------------------------|--------------------------|
| Tangible fixed assets | 1,857,488 | - | 1,857,488 |
| Net current assets | 1,177,589 | 1,193 | 1,178,782 |
| Long term liabilities | (289,750) | - | (289,750) |
| | 2,745,327 | 1,193 | 2,746,520 |
| | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ |
| Tangible fixed assets | 1,873,442 | - | 1,873,442 |
| Net current assets | 815,435 | 9,964 | 825,399 |
| Long term liabilities | (306,792) | - | (306,792) |
| | 2,382,085 | 9,964 | 2,392,049 |

Company number: 06465666
Charity number: 1123362

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

Directors and Trustees:

James Mawby, Chair

Stephen Field, Treasurer

Sara Cross

Charissa Baldock (resigned 30 September 2024)

Karen Richardson

Abbi Caliandro

Charity Number: 1123362

Company Number: 6465666

Registered Office:

7 The Hive
Northfleet
Kent, DA11 9DE

Chief Executive Officer and Company Secretary:

Emma Carver

Auditors:

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2025.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Company status

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 1 April 2024:

- James Mawby
- Stephen Field
- Sara Cross
- Charissa Baldock (resigned 30 September 2024)
- Karen Richardson
- Abbi Caliandro

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a) Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b) Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

New Trustees are required to participate in an induction programme together with further training where appropriate.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

c) Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d) Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees, and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures, and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council, Dartford Borough Council and NHS Kent & Medway.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association, both of which receive Annual Reports and Audited Accounts on request.

e) Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

Objectives and Activities

a) Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

KASBAH's Supported Living Projects

"KASBAH provides specialist support and empowerment in all aspects of independent living skills to any young vulnerable adult with the potential to live independently, to assist them to reach their ultimate goal."

KASBAH's Farm

"There is a role and a place for everyone at Princess Christian's Farm. The learning opportunities are vast with a focus on increasing each person's independence, daily living skills, and employability."

b) Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

c) Strategies for Achieving Objectives

The Advice Service

This service provides information, advice, and guidance on a variety of topics such as general disability advice, entitlements and benefits advice, health, education, aspirations, and transition. The Advice Service is now a smaller bespoke provision offering face to face meetings for benefits advice and home visits are available when there is a justified need.

This service is volunteer led with one very experienced volunteer taking the lead and making a significant impact and contribution to the people and families she supported. KASBAH are able to offer in-depth knowledge of the welfare system and support all aspects of support and advice that enables and empowers our member's lives.

Charity Shop

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The charity shop provides a work experience opportunity for service users residing in KASBAH supported living projects, and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and is supported two days a week by Ifield School during term time.

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. Support is provided in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

Princess Christian's Farm

KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of the site and its ability to break-even by Year 2.

The farm holds regular Open Days and events and this year we gained our Exhibition Licence so now offer a wide range of up-close animal encounters. The respite unit was completed in September 2022 and has had regular bookings each month.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Living Skills Training TimeLine

In 2000 the need for independent living was identified.



In 2002 Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.



In 2007 the lack of suitable adapted move-on accommodation was identified.



In 2008 Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.



2011 KASBAH identified the need for greater freedom and control within a supported living site.



In 2011 Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.



In 2013 an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.



In 2015 KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.



In 2018 KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.



In 2020 the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.



In 2021 the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.



In 2021 Princess Christian's Farm became KASBAH's first working farm and stand-alone day service provision.



In 2025 we increased Shortbread's capacity to five and have access to garden rooms to facilitate additional communal space.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

d) Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e) Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

Achievements and Performance

Review of Activities

The Advice Service

KASBAH has the autonomy to help and assist any disabled person within the KASBAH membership and in North West Kent in a flexible and innovative way. It feels good to be back in control of who we can help and how.

KASBAH has always monitored the effectiveness of this provision by recording the number of contacts rather than by person. The Advice Service supported 2,793 requests for support over the last twelve months, this is a 53% increase. This is all thanks to one very able and dedicated volunteer supported by the Office Manager. The impact we have had this year is a fantastic achievement and credit to this team.

It is clear from the statistical breakdown below that demand is on the increase and from the start of the year demand has remained high. In part we feel this is due to the closure of the Outreach provision which has led a number of KASBAH members to access the Advice Line for informal support, in particular from November onwards.

The KASBAH membership continues to grow (with 2 new referrals this year). We do not request people who access the Advice Service to join our membership, therefore this figure is representative of the wider organisation.

Advice Service Annual Statistics

| Month of the Year | Support Given 2023-24 (per enquiry) | Support Given 2024-25 (per enquiry) |
|-------------------|--|--|
| April | 114 | 248 |
| May | 88 | 173 |
| June | 135 | 197 |
| July | 81 | 210 |
| August | 139 | 186 |
| September | 229 | 219 |
| October | 183 | 242 |
| November | 129 | 285 |
| December | 138 | 223 |
| January | 187 | 245 |
| February | 184 | 249 |
| March | 215 | 316 |
| TOTAL | 1,822 | 2,793 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Charity Shop

The charity shop is supported by the supported living schemes and by Ifield School.

Independent Living Skills Training

Seabrooke continues to develop and promote increased independence in all areas of daily living skills. Each year this site trains and enables up to 8 residential people and up to 10 people accessing day service at any one time to learn the skills they will need to live independent lives. We have a 94% success rate in moving people on to a greater level of independence. The provision continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy for the majority of the year, major water damage did lead to a temporary site move in April 2025.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard to promote a happy and positive service user dynamic. We made a strategic decision to move this site to a full time supported living placement Monday to Friday in 2023 and this model has strengthened the house in terms of friendship, outcomes and general well-being.

Rochester Road has consistently achieved positive outcomes for the service users. This site took on a challenging placement last year, the team have worked tirelessly to settle this young lady into this house and great progress has been evident. We do have a void and have plans to move in a young gentleman in the summer. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site, in addition to continual progression. 8 of the service users have now moved on to independent living (own self-contained flats). We have one void which we have kept open for one of our Outreach service users. Maddison also has a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site continues to make this site feel like a family environment. We regularly share activities, support and staff and have strong, positive friendships on-site. Shortbread introduced its 5th service user last year into the house. There has been a change in dynamics within Gingerbread House that we are working on. The additional communal space in the garden is working really well and the sensory garden is a fantastic addition to both houses.

Outreach

The Outreach in the community service provision was officially closed on 31 December 2024; this was a difficult decision for the charity but it was also the right choice. There was a dependency on the team to fulfil these service users' social needs and a clear shift away from developing and maintaining independent living skills. Every service user received almost four months' notice and extensive support and time whilst transitioning to new providers. As we enter 2025/26 we are still supporting the last three service users awaiting moves to more supported environments.

Princess Christian's Farm

The farm has exceeded KASBAH's expectations and we have increased daily capacity slightly (by 10%), with growing a waiting list into 2025/26. The farm offers educational days to local specialist schools three days a week during term time and open events continue to increase and with each event we grow in knowledge and skills to make the most out of every opportunity whilst providing an excellent family-based activity to enjoy.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The big achievement this year has been agreeing a fair rate for the day training provision; this has been an on-going battle but in March 2025; PCF received a 24% uplift, which will enable this site to achieve a full cost recovery model and continue to invest in this site. We had the biggest footfall on Open Farm Sunday and we will build on this in future events; with unique selling points and we have a goal to expand catering options next year. The Exhibition Licence is in place and a wide range of up-close experiences are now on offer; the school holiday tours are an on-going success.

Financial Review

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. There is an on-going need for effective cash flow. We have worked hard as an organisation to be in a stronger financial position at year end, the farm is now self-sufficient in its own right.

2024/25 has been a positive year for KASBAH with effective teamwork across all KASBAH sites and a strong focus on how we can continue to improve and develop our great provisions. This year the staff team has continued to grow, and a number of key actions and achievements have taken place:

- We have maintained two very challenging placements this year in very different ways; one has been supported to move on to greater independence as this was his ultimate goal and the other we have been able to move away from a controlled PRN medication to manage behaviours of concern predominantly with the skills and positive mindset of the team in place.
- There is a new management model in place at Shortbread and Gingerbread House which is working well and supporting the Registered Manager's role effectively.
- We have seen a positive increase in high calibre recruitment and have made great additions to the established teams in place.
- The staff team has grown by 5%.
- We have conducted a thorough pay review based on value and retention and will be making a 17% increase to support worker salaries from 1 April 2025.
- Daily capacity at the farm has increased by 10% this year (it was 27% in the previous year), regular promotion is a key target for next year.
- Farm events are now streamlined and well-attended, we have used a variety of platforms but still find FaceBook to be the biggest draw into the farm.
- Shortbread and Gingerbread finally had their sensory garden come to fruition this year, it is a great addition and in use on a regular basis.
- Environmental impact has remained high on the agenda with 75% of all fruit and vegetables needed for animal feed being produced on-site and 25% of the kitchen ingredients. Increasing the use of home grown kitchen ingredients will be a priority in 2025-26.

The charity's goal towards total cost recovery continues with only one person left in the Maddison Outreach provision not yet achieving a fair rate of support cost.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a significant surplus which will be re-invested back into the core reserves. This will continue to be our focus until cash reserves exceed 12 months of running costs (in terms of cash in bank) to provide re-assurance to the KASBAH team and membership that the organisation can facilitate a significant disruption in services should the need arise.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations,
- Potential closure costs,
- Disaster recovery,
- Routine replacement of equipment/furniture, and,
- Ensure cash flow provisions meet the needs of the charity.

Total funds are £2,746,520 as at 31 March 2025 (2024: £2,392,049). With restricted reserves amounting to £1,193 (2024: £9,964) and £1,857,488 held in tangible fixed assets, the charity is left with free reserves as at 31 March 2025 of £887,839 (2024: £508,643). £525,000 of these free reserves are designated, as detailed in Note 18 of the financial statements.

b. Principal Funding

The financial statements show a total income for the year of £2,929,472 (2024: £2,611,003) and a surplus of £354,471 (2024: £210,621). This has increased reserve levels to £2,746,520 (2024: £2,392,049) of which £1,857,488 is held in tangible fixed assets, including 236 Rochester Road, Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £889,032. Of these liquid assets, £1,193 is held in restricted funds.

As a result of the charity's surplus of £354,471 this year, the charity's cash reserves have risen to £947,644 (2024: £637,297). Likewise, with the increase in income, debtors have risen to £416,210 (2024: £319,430). The growth in this debtor balance is largely due to invoiced income that has not been received at the year-end and the charity is working hard to ensure debtors are recovered efficiently.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

Plans for the Future

KASBAH is actively working towards its evolving Five-Year Vision and the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving and emerging service user needs and being able to be creative and dynamic in our solutions.

An element of unrestricted funds have been designated for the following plans in 2025/26:

- £10,000 for a full overhaul of one of the Rochester Road bathrooms,
- £12,500 for a full overhaul of the Maddison House kitchen,
- £2,500 for an electric bike/scooter staff initiative, and,
- £500,000 ringfenced to enable a purchase of either Seabrooke or Hattie Webb House or both if the needs arises, since our partner Housing Associations are rethinking our long-term Management agreements and are potentially going to opt to dispose of both properties in the near future.

Future Developments

For the year 2025-26 KASBAH anticipates higher income levels and higher expenditure levels due to the ongoing expansion at Princess Christian's Farm. We conservatively continue to plan for a reduction in KCC funding in 2025/26 and as such are investing more in our marketing, networking and the publicity of farm events with the aim to increase take-up, revenue and net income.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

We are anticipating the purchase of one of existing leased buildings as our Housing Association re-evaluate their priorities and disposal protocols. This may not happen in 2025/26 and therefore we will ringfence substantial deposits for up to two properties until we receive definitive confirmations.

KASBAH will continue to invest in its staff; we now have our first in-house Occupational Therapist actively supporting both the houses and the wider membership and our two Social Work students are due to complete their studies in 2026. We have a new goal to learn and develop in-house training in Psychologically Informed Environments (PIE) as identified by the Supported Housing Improvement Programme in 2024.

Auditors

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent, and,
- Prepared 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 proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant audit information of which the Charity's auditors are unaware, and,
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on 9/9/25 and signed on its behalf, by:


.....
Stephen Field (Treasurer of KASBAH)

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 2025 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.

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 charitable company 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 charitable company'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.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditor's responsibilities for the audit of the financial statements

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. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the preparation of the financial statements of the company, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, FRS 102 and the Charities SORP.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charity's operations and to avoid material penalties, including the General Data Protection Regulation (GDPR), Care Quality Commission regulation, employment law and health and safety.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected an engagement team with particular familiarity in dealing with charity and not for profit organisations;
- Obtained and reviewed internal policies and procedures and external guidance, including the Care Quality Commission inspection reports;
- Held discussions with management involved in the compliance functions, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements;
- Obtained and reviewed meeting minutes; and,
- Reviewed legal expense accounts for indication of any possible non-compliance.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the key risks were related to posting inappropriate journal entries to overstate income, and management bias in accounting estimates, particularly the fair value of revalued property, and areas of the financial statements requiring judgement, such as the impairment of debtor balances. Audit procedures performed by us included:

- Assessing the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud;
- Designing and performing audit procedures to obtain sufficient appropriate audit evidence in relation to the completeness of income;
- Challenging assumptions made by management in arriving at accounting estimates and judgements; and
- Identifying and testing journal entries, to ensure there was a clear business rationale for transactions outside the normal course of business.

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, because of the inherent limitations of audit procedures there is a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. For example, whilst we have properly planned and performed our audit in accordance with auditing standards, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely audit procedures are to identify it. Also, the risk of not detecting an irregularity due to fraud is higher than the risk of not detecting one resulting from error, due to probable deliberate concealment, override of controls, collusion or misrepresentations.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors

Date: 25 September 2025

North House
198 High Street
Tonbridge
Kent TN9 1BE

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

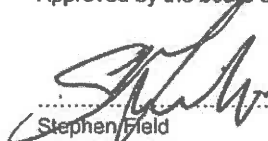
| | Note | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---------------------------------|----------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & grants | 3 | 25,312 | 13,500 | 38,812 | 37,543 |
| Charitable activities | 4 | 2,765,025 | - | 2,765,025 | 2,486,941 |
| Other trading activities | 6 | 114,127 | - | 114,127 | 80,602 |
| Investments | | | | | |
| Bank interest | | 11,508 | - | 11,508 | 5,917 |
| Total income | | 2,915,972 | 13,500 | 2,929,472 | 2,611,003 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 52,067 | - | 52,067 | 49,000 |
| Charitable activities | 5 | 2,500,663 | 22,271 | 2,522,934 | 2,351,382 |
| Total expenditure | | 2,552,730 | 22,271 | 2,575,001 | 2,400,382 |
| Net income/(expenditure) | 9 | 363,242 | (8,771) | 354,471 | 210,621 |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | 363,242 | (8,771) | 354,471 | 210,621 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 2,382,085 | 9,964 | 2,392,049 | 2,181,428 |
| Total funds carried forward | | 2,745,327 | 1,193 | 2,746,520 | 2,392,049 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET AS AT 31 MARCH 2025

| | Note | £ | 2025 £ | £ | 2024 £ |
|---|------|-----------|-------------------------|----------------|-------------------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 1,857,488 | | 1,873,442 |
| Current assets | | | | | |
| Stock | 11 | 4,721 | | 5,134 | |
| Debtors | 13 | 416,210 | | 319,430 | |
| Cash at bank and in hand | | 947,644 | | 637,297 | |
| | | | <u>1,368,575</u> | <u>961,861</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 14 | (189,793) | | (136,462) | |
| Net current assets | | | <u>1,178,782</u> | | <u>825,399</u> |
| Creditors: amounts falling due after more than one year | 15 | | (289,750) | | (306,792) |
| Total net assets | | | <u><u>2,746,520</u></u> | | <u><u>2,392,049</u></u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | 225,929 | | 225,929 |
| Other funds | | | 2,519,398 | | 2,156,156 |
| Restricted funds | | | <u>1,193</u> | | <u>9,964</u> |
| | 18 | | <u><u>2,746,520</u></u> | | <u><u>2,392,049</u></u> |

Approved by the board of trustees on 9/9 2025 and signed on its behalf by:


.....
Stephen Field
Treasurer of KASBAH

Company number: 06465666

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

| | | 2025 | 2024 |
|---|-------------|----------------|----------------|
| | | £ | £ |
| | Note | | |
| Cash flows from operating activities | | | |
| Net cash provided by operating activities | A | 344,282 | 181,888 |
| Cash flows from investing activities | | | |
| Interest received | | 11,508 | 5,917 |
| Purchase of tangible fixed assets | | (29,098) | (32,331) |
| Net cash flows from investing activities | | (17,590) | (26,414) |
| Cash flows from financing activities | | | |
| Repayment of borrowings | | (16,345) | (130,386) |
| Net cash flows from financing activities | | (16,345) | (130,386) |
| Change in cash and cash equivalents | | 310,347 | 25,088 |
| Cash and cash equivalents brought forward | | 637,297 | 612,209 |
| Cash and cash equivalents carried forward | | 947,644 | 637,297 |
| A. Reconciliation of net income to net cash flow from operating activities | | | |
| Net income for the reporting period | | 354,471 | 210,621 |
| <i>As per the statement of financial activities</i> | | | |
| Adjustments for: | | | |
| Depreciation and loss on disposal of fixed assets | | 45,052 | 50,662 |
| Interest received | | (11,508) | (5,917) |
| (Increase) in debtors | | (96,780) | (113,522) |
| Increase in creditors | | 52,634 | 39,019 |
| Decrease in stock | | 413 | 1,025 |
| | | (10,189) | (28,733) |
| Net cash provided by operating activities | | 344,282 | 181,888 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed that there are no significant doubts over the charity's ability to continue as a going concern. As a result, the financial statements have been prepared on a going concern basis.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 ACCOUNTING POLICIES continued

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% reducing balance |
| Motor vehicles | 25% straight line |
| Leasehold improvements | 20% straight line, or over the life of the lease |
| Farm machinery | 25% reducing balance |
| Livestock (sheep and goats) | 7 years |

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities. Depreciation is not charged on the properties as the residual value of the properties is not deemed to be materially different from the market value.

Livestock held mainly for production purposes rather than sale, for in excess of two years, is included in fixed assets and capitalised at cost of acquisition, or cost of production, as appropriate and depreciated on a straight line basis.

2.8 Stock

Stock consists of shop stock and livestock. Stock is stated at the lower of cost and estimated selling price less costs to sell. Shop stocks are valued in the accounts on an average cost basis. Livestock is a biological asset but not depreciated, on the basis animals are held for less than a year before they are sold. Livestock is valued on a deemed cost basis.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.10 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.11 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

2.12 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.13 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3 INCOME FROM DONATIONS AND GRANTS

| | Independent Skills Training 2025 £ | Princess Christian's Farm 2025 £ | Total 2025 £ | Total 2024 £ |
|-----------------------|---|--|--------------------|--------------------|
| Donations | 6,589 | 19,340 | 25,929 | 30,839 |
| Grants: | | | | |
| Rural Payments Agency | - | 12,535 | 12,535 | 5,890 |
| Other grants | 338 | 10 | 348 | 814 |
| | <u>6,927</u> | <u>31,885</u> | <u>38,812</u> | <u>37,543</u> |

The comparative figures include £20,355 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

| | Independent Skills Training 2025 £ | Princess Christian's Farm 2025 £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|---|--|--------------------|--------------------|
| Kent County Council: | | | | |
| Independent Skills Training | 1,488,373 | - | 1,488,373 | 1,566,067 |
| Independent Skills Training (Farm) | - | 488,291 | 488,291 | 456,741 |
| NHS | 227,611 | - | 227,611 | - |
| Medway Unitary Authority | 163,391 | - | 163,391 | 121,547 |
| Dartford Borough Council | 91,113 | - | 91,113 | 95,907 |
| Gravesham Borough Council | 255,373 | - | 255,373 | 195,392 |
| Other sponsors and donors | 50,873 | - | 50,873 | 51,287 |
| | <u>2,276,734</u> | <u>488,291</u> | <u>2,765,025</u> | <u>2,486,941</u> |

The comparative figures do not include any restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2025 £ | Independent Skills Training 2025 £ | Princess Christian's Farm 2025 £ | Total 2025 £ | Total 2024 £ |
|----------------------------------|--------------------------------------|---|--|--------------------|--------------------|
| Direct activity costs | - | 330,487 | 224,074 | 554,561 | 506,298 |
| KCC health and safety costs | - | - | - | - | 394 |
| Direct staff costs | - | 1,141,718 | 360,721 | 1,502,439 | 1,396,382 |
| Support costs allocated (note 8) | 4,754 | 377,977 | 83,203 | 465,934 | 448,308 |
| | <u>4,754</u> | <u>1,850,182</u> | <u>667,998</u> | <u>2,522,934</u> | <u>2,351,382</u> |
| Surplus / (deficit) for the year | <u>(4,754)</u> | <u>426,552</u> | <u>(179,707)</u> | <u>242,091</u> | <u>135,559</u> |

The comparative figures include £1,857 of restricted expenditure.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6 INCOME FROM OTHER TRADING ACTIVITIES

| | Charity shop 2025 £ | Café income 2025 £ | Farm shop and related income 2025 £ | Fundraising events 2025 £ | Total 2025 £ | Total 2024 £ |
|--|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop income | 6,733 | - | - | - | 6,733 | 3,899 |
| Café income | - | 25,618 | - | - | 25,618 | 20,260 |
| Farm shop income | - | - | 13,943 | - | 13,943 | 14,267 |
| Sale of animals & farming produce | - | - | 32,365 | - | 32,365 | 14,359 |
| Hay sales | - | - | 5,951 | - | 5,951 | 9,817 |
| Farm open days and fundraising events | - | - | - | 29,517 | 29,517 | 18,000 |
| | <u>6,733</u> | <u>25,618</u> | <u>52,259</u> | <u>29,517</u> | <u>114,127</u> | <u>80,602</u> |

7 EXPENDITURE ON RAISING FUNDS

| | Charity shop 2025 £ | Café income 2025 £ | Farm shop and related income 2025 £ | Fundraising events 2025 £ | Total 2025 £ | Total 2024 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop costs | 3,874 | - | - | - | 3,874 | 3,445 |
| Café costs | - | 9,699 | - | - | 9,699 | 10,657 |
| Farm shop and related costs | - | - | 7,862 | - | 7,862 | 10,041 |
| Sale of animals & farming produce | - | - | 18,090 | - | 18,090 | 16,458 |
| Hay sales | - | - | 653 | - | 653 | 4,836 |
| Fundraising events | - | - | - | 2,380 | 2,380 | 2,439 |
| Support costs allocated (note 8) | 866 | 2,167 | 5,944 | 532 | 9,509 | 1,124 |
| | <u>4,740</u> | <u>11,866</u> | <u>32,549</u> | <u>2,912</u> | <u>52,067</u> | <u>49,000</u> |
| Surplus for the year | <u>1,993</u> | <u>13,752</u> | <u>19,710</u> | <u>26,605</u> | <u>62,060</u> | <u>31,602</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

| 8 SUPPORT COSTS | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Staff costs | 239,447 | 188,410 |
| Premises costs | 37,919 | 44,968 |
| Staff training and travel | 32,424 | 27,417 |
| Printing, postage and stationery | 6,308 | 7,053 |
| Telephone | 6,319 | 6,056 |
| IT Support and maintenance | 14,123 | 15,364 |
| Repairs and maintenance | 3,513 | 2,762 |
| Equipment hire | 3,416 | 5,689 |
| Subscriptions | 1,080 | 641 |
| Professional fees | 14,036 | 19,973 |
| Website design and public relations | 4,696 | 1,478 |
| Small grants scheme | 650 | 500 |
| Miscellaneous expenses | 2,172 | 1,844 |
| Motor running costs | 13,035 | 12,003 |
| Bank charges | 807 | 663 |
| Bad debt expense | 15,820 | 46,663 |
| Depreciation of fixed assets | 18,239 | 23,939 |
| Loss on disposal of fixed assets | - | 42 |
| Governance costs: | | |
| Audit and accountancy | 14,880 | 10,200 |
| Legal and consultancy fees | 38,885 | 27,446 |
| Trustee and Board expenses | 1,759 | 944 |
| Trustee indemnity insurance | 5,915 | 5,377 |
| | <u>475,443</u> | <u>449,432</u> |
| | 2025 % | 2025 £ |
| <i>Allocation based on estimated usage:</i> | | |
| Raising funds | 2.00% | 9,509 |
| Charitable activities: | | |
| Advisor | 1.00% | 4,754 |
| Independent Skills Training | 79.50% | 377,977 |
| Princess Christian's Farm | 17.50% | 83,203 |
| | <u>100.00%</u> | <u>475,443</u> |
| 9 NET INCOME / (EXPENDITURE) | 2025 £ | 2024 £ |
| Net income is stated after charging: | | |
| Operating lease payments | 151,738 | 114,257 |
| Auditors' remuneration for audit services | 5,730 | 5,200 |
| Auditors' remuneration for audit services - relating to the prior year | 3,300 | - |
| Auditors' remuneration for accountancy services | 5,850 | 5,000 |
| Depreciation | 45,052 | 50,620 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10 STAFF COSTS

| | 2025 £ | 2024 £ |
|----------------------------------|------------------|------------------|
| Wages and salaries | 1,581,951 | 1,445,086 |
| Employer's national insurance | 120,456 | 110,015 |
| Employer's pension contributions | 39,479 | 29,691 |
| | <u>1,741,886</u> | <u>1,584,792</u> |

The average number of employees during the year is as follows:

| | 2025 No | 2024 No |
|-----------------------------|------------|------------|
| Independent Skills Training | 66 | 59 |
| Princess Christian's Farm | 17 | 16 |
| | <u>83</u> | <u>75</u> |

The number of employees whose employment benefits (excluding employer pension contributions) exceeded £60,000 was:

| | 2025 No. | 2024 No. |
|-------------------------------|-------------|-------------|
| In the band £80,001 - £90,000 | 1 | 1 |
| In the band £60,001 - £70,000 | 1 | - |
| | <u>2</u> | <u>1</u> |

Pension contributions in respect of higher paid staff totalled £4,264 (2024: £2,090).

11 STOCK

| | 2025 £ | 2024 £ |
|-------------------|--------------|--------------|
| Farm shop stock | 1,068 | 1,849 |
| Biological assets | 3,653 | 3,285 |
| | <u>4,721</u> | <u>5,134</u> |

Biological assets include one class of asset held for re-sale, being pig stock.

The carrying amount of biological assets held in the period is as follows:

| | Total £ |
|---------------------------------|--------------|
| Opening cost | 3,285 |
| Increases from purchases | 995 |
| Decreases attributable to sales | (627) |
| Closing cost | <u>3,653</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

| 12 TANGIBLE FIXED ASSETS | Freehold property £ | Motor vehicles £ | Leasehold improvements £ | Fixtures, fittings & equipment £ | Farm machinery £ | Livestock £ | Total £ |
|--------------------------|---------------------------|------------------------|--------------------------------|---|------------------------|----------------|------------|
| Cost or valuation | | | | | | | |
| At 1 April 2024 | 1,675,000 | 54,440 | 127,041 | 103,459 | 46,960 | 6,595 | 2,013,495 |
| Additions | - | 3,000 | 14,446 | 11,452 | - | 200 | 29,098 |
| Disposals | - | - | - | - | - | - | - |
| At 31 March 2025 | 1,675,000 | 57,440 | 141,487 | 114,911 | 46,960 | 6,795 | 2,042,593 |
| Depreciation | | | | | | | |
| At 1 April 2024 | - | 38,924 | 31,546 | 52,413 | 15,286 | 1,884 | 140,053 |
| Charge for the year | - | 4,192 | 17,922 | 14,048 | 7,919 | 971 | 45,052 |
| Disposals | - | - | - | - | - | - | - |
| At 31 March 2025 | - | 43,116 | 49,468 | 66,461 | 23,205 | 2,855 | 185,105 |
| Net book value | | | | | | | |
| At 31 March 2025 | 1,675,000 | 14,324 | 92,019 | 48,450 | 23,755 | 3,940 | 1,857,488 |
| At 31 March 2024 | 1,675,000 | 15,516 | 95,495 | 51,046 | 31,674 | 4,711 | 1,873,442 |

A valuation of the freehold properties was undertaken by Sealeys Walker Jarvis on 12 June 2025, which confirmed the property values at 31 March 2025 remain unchanged from their brought forward carrying value of £1,675,000. The carrying amount of freehold properties under the historical cost model would be £1,451,690 (2024: £1,451,690).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13 DEBTORS

| | 2025 | 2024 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Support costs receivable | 327,138 | 240,791 |
| Prepayments and accrued income | 88,006 | 48,406 |
| Other debtors | 1,066 | 30,233 |
| | <u>416,210</u> | <u>319,430</u> |

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Bank loans | 17,042 | 16,345 |
| Accounts payable | 61,767 | 54,221 |
| Accruals and deferred income | 53,035 | 42,580 |
| Social security and other tax | 26,357 | - |
| Other creditors | 31,592 | 23,316 |
| | <u>189,793</u> | <u>136,462</u> |

| | 2025 | 2024 |
|---|----------|----------|
| | £ | £ |
| Deferred income included above: | | |
| Incoming resources deferred in the previous period | - | 407 |
| Released to the Statement of Financial Activities | - | (407) |
| Incoming resources deferred in the current period - grant and contract income | - | - |
| Carried forward | <u>-</u> | <u>-</u> |

15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Bank loans | <u>289,750</u> | <u>306,792</u> |
| Amounts repayable after more than five years: | | |
| By instalments | <u>213,993</u> | <u>234,135</u> |

The bank loan is secured by way of a legal mortgage charge, dated 28 November 2018, over the Shortbread House property in Northfleet.

16 FINANCIAL COMMITMENTS

At 31 March 2025 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2025 | 2024 |
|----------------------|----------------|----------------|
| | £ | £ |
| Land and buildings | | |
| Due within one year | 69,643 | 62,818 |
| In two to five years | 65,367 | 65,563 |
| More than five years | 23,750 | 38,750 |
| | <u>158,760</u> | <u>167,131</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

17 RELATED PARTY TRANSACTIONS

The Board of Trustees, the Chief Executive Officer and Deputy Chief Executive Officer are considered to be the charity's key management personnel.

None of the trustees have been paid any remuneration (2024: none). Five member of the board (2024: 1) received a gift for their efforts during the year, as authorised by the CEO, with the below monetary values:

| Name | 2025 £ | 2024 £ |
|---------------|------------|-----------|
| A. Caliandro | 100 | - |
| J. Mawby | 100 | - |
| K. Richardson | 100 | - |
| S. Field | 130 | 16 |
| S. Cross | 100 | - |
| | <u>530</u> | <u>16</u> |

During the year, no trustees were reimbursed for expenses (2024: none).

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £153,373 (2024: £145,837).

During the year, three members of the CEO's family were remunerated for services provided to the charity in relation to Supported Living projects and Princess Christian's Farm. This amounted to £71,011 in total (2024: £62,539).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

| 18 MOVEMENT ON FUNDS | | | | | |
|-----------------------------|----------------------------------|---------------------|--------------------------|------------------------|-----------------------------------|
| CURRENT YEAR | At 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2025 £ |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| | <u>225,929</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>225,929</u> |
| Revaluation reserve | 225,929 | - | - | - | 225,929 |
| General funds | 2,135,156 | 2,915,972 | (2,531,730) | (525,000) | 1,994,398 |
| Designated funds | | | | | |
| Small funds | 21,000 | - | (21,000) | 25,000 | 25,000 |
| Property funds | - | - | - | 500,000 | 500,000 |
| | <u>21,000</u> | <u>-</u> | <u>(21,000)</u> | <u>525,000</u> | <u>525,000</u> |
| Total Designated funds | 21,000 | - | (21,000) | 525,000 | 525,000 |
| | <u>2,382,085</u> | <u>2,915,972</u> | <u>(2,552,730)</u> | <u>-</u> | <u>2,745,327</u> |
| Total unrestricted funds | 2,382,085 | 2,915,972 | (2,552,730) | - | 2,745,327 |
| Restricted funds | | | | | |
| Valero | 2,393 | 12,500 | (14,700) | - | 193 |
| EM Forster Theatre | 7,571 | - | (7,571) | - | - |
| Bentley Family | - | 1,000 | - | - | 1,000 |
| | <u>9,964</u> | <u>13,500</u> | <u>(22,271)</u> | <u>-</u> | <u>1,193</u> |
| Total restricted funds | 9,964 | 13,500 | (22,271) | - | 1,193 |
| | <u>2,392,049</u> | <u>2,929,472</u> | <u>(2,575,001)</u> | <u>-</u> | <u>2,746,520</u> |
| Total funds | 2,392,049 | 2,929,472 | (2,575,001) | - | 2,746,520 |
| PRIOR YEAR | | | | | |
| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2024 £ |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| | <u>225,929</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>225,929</u> |
| Revaluation reserve | 225,929 | - | - | - | 225,929 |
| General funds | 1,875,499 | 2,590,648 | (2,398,525) | 67,534 | 2,135,156 |
| Designated funds | 80,000 | - | - | (59,000) | 21,000 |
| | <u>2,181,428</u> | <u>2,590,648</u> | <u>(2,398,525)</u> | <u>8,534</u> | <u>2,382,085</u> |
| Total unrestricted funds | 2,181,428 | 2,590,648 | (2,398,525) | 8,534 | 2,382,085 |
| Restricted funds | | | | | |
| Valero | - | 12,500 | (1,573) | (8,534) | 2,393 |
| EM Forster Theatre | - | 7,855 | (284) | - | 7,571 |
| | <u>-</u> | <u>20,355</u> | <u>(1,857)</u> | <u>(8,534)</u> | <u>9,964</u> |
| Total restricted funds | - | 20,355 | (1,857) | (8,534) | 9,964 |
| | <u>2,181,428</u> | <u>2,611,003</u> | <u>(2,400,382)</u> | <u>-</u> | <u>2,392,049</u> |
| Total funds | 2,181,428 | 2,611,003 | (2,400,382) | - | 2,392,049 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18 MOVEMENT ON FUNDS continued

Designated funds

Transfers to designated funds represent funds set aside to be used as follows: £10,000 for the full overhaul of a bathroom at Rochester Road; £12,500 for a full overhaul of the kitchen at Maddison House, £2,500 for a staff mobility initiative and £500,000 for a potential property purchase. In the prior year, £21,000 was set aside for the overhaul of a bathroom at Gingerbread House, a sensory garden at Gingerbread House and a marketing budget for Princess Christian's Farm.

Restricted funds

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the current and prior year are as follows:

Valero

This donation was received for improvements at Princess Christian's Farm. A transfer of £8,534 was made to general funds during the year in relation to fixed assets purchased using this funding.

EM Forster Theatre

KASBAH was made EM Forster Theatre's charity of the year and the donation is to help ongoing projects at Princess Christian's Farm.

Bentley Family

This donation was made to help ongoing projects at Princess Christian's Farm.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ |
|-----------------------|------------------------------------|----------------------------------|--------------------------|
| Tangible fixed assets | 1,857,488 | - | 1,857,488 |
| Net current assets | 1,177,589 | 1,193 | 1,178,782 |
| Long term liabilities | (289,750) | - | (289,750) |
| | 2,745,327 | 1,193 | 2,746,520 |
| | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ |
| Tangible fixed assets | 1,873,442 | - | 1,873,442 |
| Net current assets | 815,435 | 9,964 | 825,399 |
| Long term liabilities | (306,792) | - | (306,792) |
| | 2,382,085 | 9,964 | 2,392,049 |

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1123362

Accounts

KASBAH Annual Review 2023/24

A COMPANY LIMITED BY GUARANTEE



Supporting people with
disabilities towards independence

Acknowledgements

We would like to thank the following for their help and support, without which we would not be able to provide such a high quality service.

OUR FUNDERS/SUPPORTERS

| | |
|---|--|
| Kent County Council | GCHA |
| Medway Council | HABINTEG |
| Dartford Borough Council | GTCI |
| Gravesham Borough Council | Valero Benefit Day (for PCF) |
| Graham Webb (MBE) | EM Forster Theatre (Nominating KASBAH as their Charity of the Year) |
| Hattie Webb | Tonbridge School |
| London Road Press (Sponsor of KASBAH stationery) | St John's Church, Hildenborough |
| Cameron McKenna Foundation | |
| Northfleet & Ebbsfleet Lions | |

THANK YOU TO ALL THE GENEROUS DONOR ORGANISATIONS AND INDIVIDUALS WHO HAVE GIVEN US FUNDS IN 2023/24

VOLUNTEERS

Thank you to everyone who has contributed his or her time, support and resource to KASBAH over the last year.

FINANCIAL SERVICES

BANKING

Caf Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Alliance & Leicester Plc
Bootle
Merseyside
G1R 0AA

ACCOUNTANTS (Payroll)

Henry Reeves & Co
11 Albion Place
Maidstone
Kent ME14 5DY

AUDITORS

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent TN9 1BE

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Chair's Foreword

2023/24 has been a year of growth, collaboration and hard work within all of the KASBAH sites. This was only possible as a result of the on-going dedication and support of the full staff team and volunteer support across the organisation.

KASBAH continues to develop as a charity year on year, and the innovation we have seen this year has made a positive impact on everyone. Two houses identified challenges within their group dynamics and so agreed a site swap and the positive impact has been immense. The addition of a garden room at Shortbread House has provided additional space and resources to meet the complex needs of this site. This additional room also enabled KASBAH to respond to an emergency placement with a known young man who has been a welcome addition to the KASBAH fold. Farm events also increased significantly in 2023/24 and we continue to learn about the market and increase our skills in this area; a key goal is to build up alternative income for the farm should statutory funding reduce in 2025.

In addition, we have continued to build on our team's knowledge, skills, and training to ensure that we provide consistent, high-quality support to every person that accesses a KASBAH service. We welcome constructive feedback and will continue to strive to be a leading provider in supporting living and the promotion of daily living skills. One example of this is with respect to our farm resources, where we continue to welcome innovative initiatives and suggestions for how to improve and develop in line with the potential changes I mentioned above.

The in-house information, advice and guidance service has reduced in size but is still providing essential support and we are extremely grateful to our volunteers Carly and Michael for ensuring

this provision is still available to any person in the local area that needs our help.

Our effective teamwork continues to be the foundation of overcoming each and every challenge; we not only invest in the people who access our service now but we also invest quality time and resources in the wider membership to ensure they feel supported and heard when we know there is a need.

As ever, I would like to say a heart-felt thank you to the whole (and truly committed) KASBAH team, to our dedicated managers, our phenomenal volunteers, as well as each of the KASBAH trustees for another successful year. I am confident we will continue to overcome each challenge together and with the best interests of the KASBAH members always at the centre of every decision. I am hugely proud of the work that the charity undertakes and the experience of those who access our service, and I look forward to continuing success in the future.



Dr. Jim Mawby
Chair of Trustees.

Chief Executive Officer's Report

2023-2024 has been a busy and challenging year for KASBAH in many ways in particular by seeing a noticeable increase in behaviours of concern within the supported living sites from April to August.

In true KASBAH style, we as an organisation rose to the challenge, worked even harder on our Positive Behaviour Support practices and consistency in approach and were able to turn this around, by Q4 we saw a 20% decrease in incidents from the same period the year before.

This year a number of key actions and achievements have taken place:

- Service user dynamics had to change; both service users and staff were being put in high risk situations on a regular basis; five moves took place in 2023/24.
- The departure of the Complex Needs Manager led to the implementation of a Co-ordinator model which has been successful with a hands-on management approach.
- The staff team has grown by 10%; we are recruiting high calibre staff to complement the high staff retention we have across all sites.
- We have continued to support the KASBAH staff team and in turn the staff team have ensured KASBAH has maintained its strong reputation for excellent practice and intervention.
- Daily capacity at the farm has increased by 16% pushing the farm to reach its full potential.
- This was our last year of organic status at PCF; the rewards were high but the compliance was not manageable in addition to the ever growing day service and education provision on-site.
- Farm events were increased this year; we saw over 800 join us for Open Farm Sunday and have been actively making plans to increase the range of smaller activities on-site and maximise profit.
- Environmental impact has remained high on the agenda with 75% of all fruit and vegetables needed for animal feed being produced on-site and 25% of the kitchen ingredients also.
- 100% of the animal manure was re-used and although organic status will slip, we will remain 100% free from pesticides and chemicals.

- A new living space was developed in the Gingerbread garden enabling a more complex service user to move in without the clash and dynamic it would have caused in-house.
- This also enabled an increase in capacity; so although unplanned a fifth person moved into Shortbread House and it has been our most successful transition to date.
- Seabrooke House has now met its target and is operating as a supported living scheme with a longer-term option to stay and develop in a group setting.
- Finance has continued to be scrutinised and a variety of initiatives have been put in place to maximise income; full cost recovery models are in place for all sites, a full review of rents, service charges and support costs took place and there is a greater understanding of how much we expend to make a surplus.
- Staff received a financial bonus in December to thank them for their hard work.
- KASBAH was a finalist in the Larger Charity group in the Kent Charity Awards; this was a great experience and opened up new friendships and partnerships going forwards.
- Maintained regular contact with CQC via the tracker system and have maintained our 'Good' status with two online reviews taking place in 2023.

As an organisation we pride ourselves on our ability to adapt, we identify a problem and work cohesively as a team to find viable and long-term solutions; the support and understanding of our fantastic work force gives the organisation the strength and ability to adapt and manage change effectively. We regularly update KASBAH's Five Year Vision in line with new ventures and directions- this document is available to view on our website - www.kasbah.org.uk.



Emma Carver
Chief Executive Officer

Financial Report

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has regained its strong financial position. There is an on-going need for effective cash flow as the majority of KASBAH's reserves are tied up in the properties and the KASBAH farm needs continual financial support. We have worked hard as an organisation to be in a stronger financial position at year end which I am pleased to confirm has been achieved.

2023/24 has been a year of consolidation; expanding Shortbread to accommodate a fifth resident and gaining an in-depth understanding of the costs of running Princess Christian's Farm to enable the charity to really understand how effective each department is and work on developing key strategies to maximise event income.

KASBAH is actively working towards its evolving

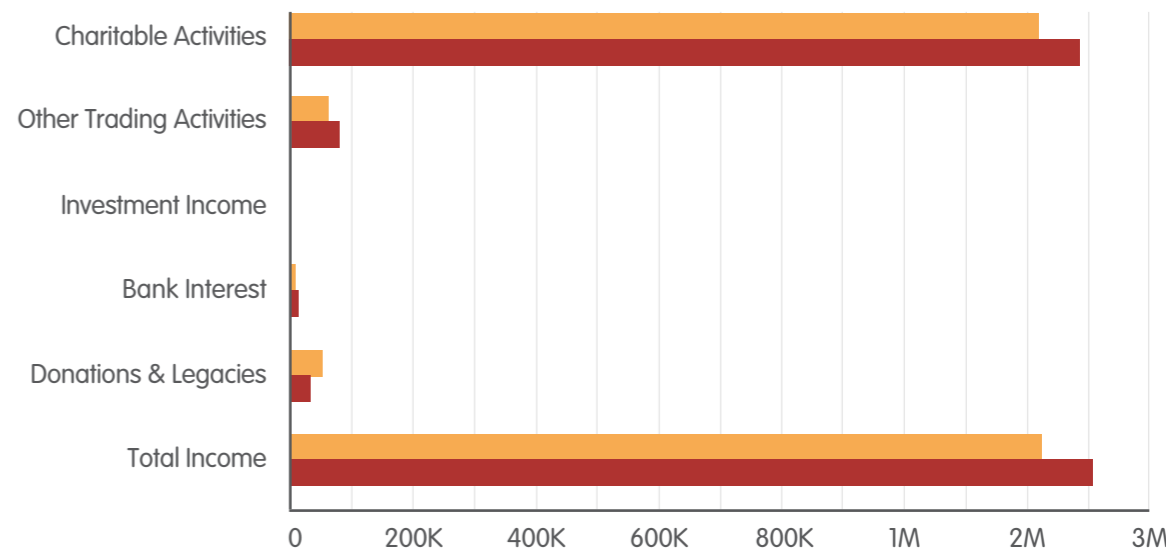
Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a surplus. The audited accounts show a surplus of **£210,621** generated on a turnover of **£2,611,003** as a result of continuing attention to management of expenditure and maintenance of KASBAH's income streams.

If you would like to see our full Trustee Report and Accounts for this year, please call the KASBAH office on 01474 536501 or alternatively they can be viewed on the KASBAH website (www.kasbah.org.uk) or the Charity Commission website (www.charitycommission.gov.uk).

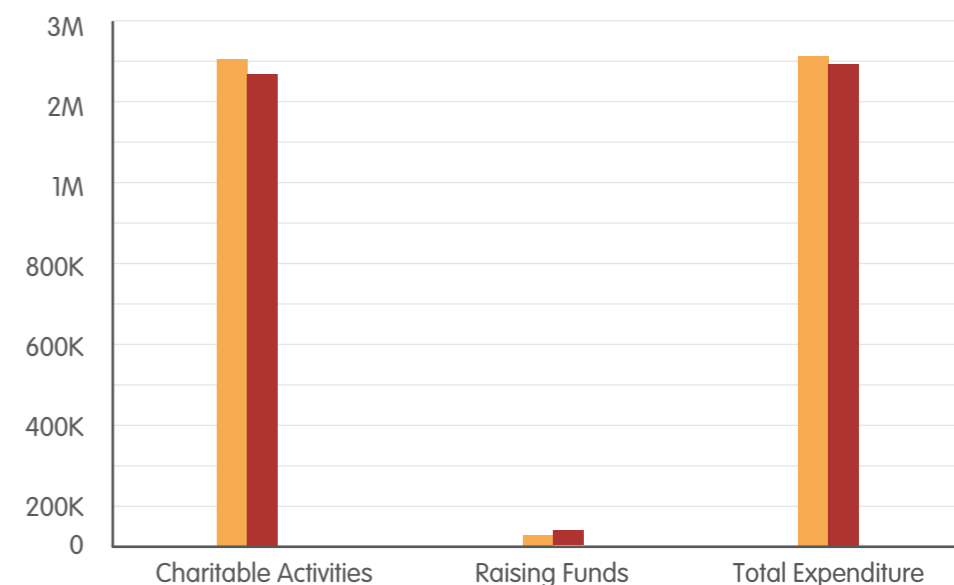
Income Comparison 2023/2024

2023
2024



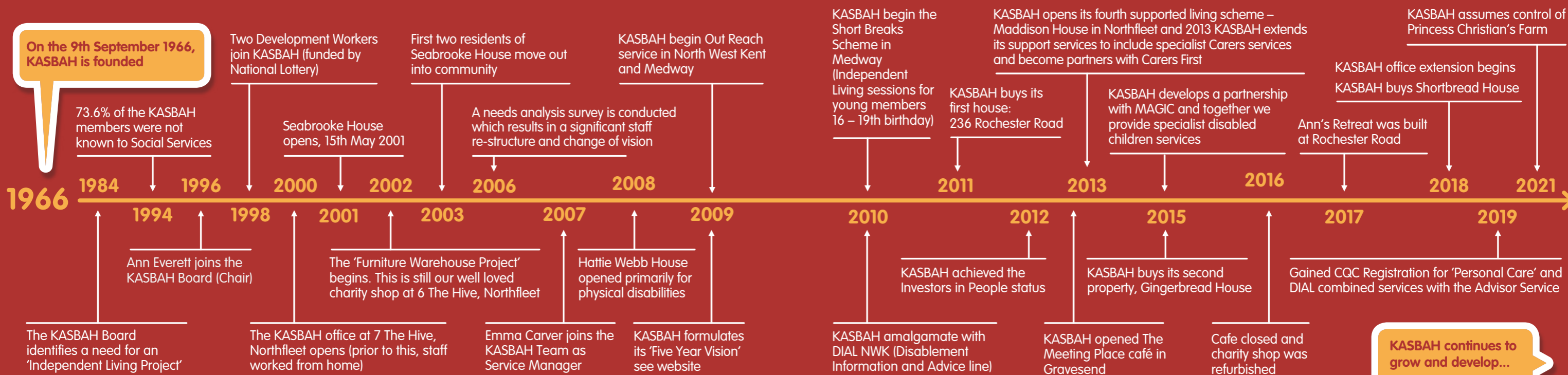
Expenditure Comparison 2023/2024

2023
2024



Significant Dates

The following timeline sets out the key events and/or achievements of KASBAH's history:



KASBAH continues to grow and develop...

What We Do and Why We Do It

THE VISION

To support people with disabilities towards greater independence, choice and equality.

THE MISSION

KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members.

Together we will create innovative solutions to meet new identified needs and expand the organisation.

THE ORGANISATION'S CORE VALUES

KASBAH will promote:

- Empowerment and a greater level of independence to the members
- Specialist training in all aspects of daily living skills
- Informed choices and decisions
- Inclusion and community participation
- A flexible range of support services to meet the member's individual needs
- Self reliance and self confidence
- Personal achievement in own goals
- Continuous improvement of the standing and reputation of KASBAH

DEVELOPMENT

KASBAH continues to focus on development, regularly asking the members for feedback and introducing a robust customer satisfaction monitoring aid in the form of simple questionnaires. One nominated staff member within each service provision undertakes this task.

The focus has continued to be partnership - working with statutory and voluntary agencies, raising the organisation's profile and ensuring the service is meeting the membership's changing needs, as well as ensuring all services are accessible to the different needs of KASBAH members.

The KASBAH newsletter (KASBAH News) has continued to improve, with increased member involvement.

QUALITY MANAGEMENT

“ Internal control measures are in place and are working effectively for the organisation. Steps have been taken throughout the last financial year and actioned in order to minimise risk to the organisation. ”

KASBAH Board

Outreach

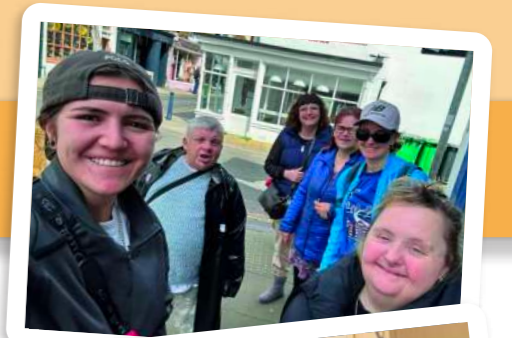
Our outreach service provides support to those who have progressed through our supported living services and developed the skills to be able to live as independently as possible in the community. Outreach currently has eight members of experienced staff who have the knowledge and skills to support each individual to reach their full potential. The support provided by outreach consists of everyday tasks such as food shopping, cleaning, laundry, cooking and budgeting, we also provide support for appointments and benefits. Each Friday we run a Social Skills day where everyone meets up for a day out to promote socialising and have fun.

Supporting everyone to live as independently as possible is one of KASBAH's main goals. All the individuals using our outreach service have reached their goal of living on their own in the community, however, we recognize that living on your own for the first time can be daunting and sometimes isolating, to ensure everyone has the opportunity to socialise and make friends we run regular group activities such as; trips to the beach, lunch out, crazy golf, Bluewater shopping and many more. The trips are usually part of our weekly Friday social skills, and each trip is chosen by the individuals we support and we encourage them to share their own hobbies and interests when choosing days out.

Every individual that is part of outreach is supported to their own needs and wishes, everyone is different, and we pride ourselves on getting to know each person individually and providing support that suits them and enables them to reach their personal goals. Overall, our aim is to promote a lifestyle where everyone accessing our service is happy, safe and as independent as possible.

ACHIEVEMENTS

- There have been changes this year within Outreach and how we provide support, these changes have enriched the service provided and been well received by service users.
- Social skills is well attended each week and planned around interests, hobbies and cultural activities, feedback is received and actioned to ensure social skills continues to be a highlight of the service user's week.
- Outreach has supported individuals through many personal milestones this year including living with a partner, making new friends, trying new activities and embracing a healthier lifestyle.



Advice

"Good service and very helpful. Staff were friendly and accommodating"

Mr H

"Thank you so much Carly for your help and support with my benefits forms. I am really pleased with my successful outcomes and having the extra financial help"

JB

From April 2023, KASBAH have provided their own in-house Advice Service supported by office staff and volunteers, we have not received any external funding for this provision.

We have been able to provide Face-to-Face appointments (booked through the Office) for 2 days per week with further telephone support being provided Monday-Friday.

We have provided a range of support in a number of areas including benefits advice & form filling, housing support, employment advice, advocacy and accessing Care services.

KASBAH also continued to provide its information and advice service to the wider KASBAH membership across Kent and Medway.

Case Study Client S

Client S was referred to us by a friend who had previously used our service. Client S has long term health condition along with mental health condition. She came to us in August 2023 wanting support with a PIP (Personal Independent Payment) application.

We supported her to fill out the form and sort through medical evidence as she found this to be incredibly stressful and suffered with prominent levels of anxiety. We stayed in regular contact with client S throughout the assessment process to give emotional support and answer any questions she may have.

In November 2023 she received the decision that her application was successful for PIP. She was awarded Standard rate Daily Living and Enhanced rate Mobility along with £2126 in backdated payments. This is a yearly benefit increase of £7233.20. Client was very thankful for volunteer's help and support. She felt her needs were met in a friendly and calm environment.

"I appreciate all the help Michael gave me with my PIP appeal. The decision was overturned, and the benefit was increased. Thank you"

MG

Case Study Client M

Client M came to us in April 2023, He has multiple lifelong chronic illnesses, suffers with mental health difficulties and is Dyslexic. Due to elevated levels of anxiety, he needed a lot of reassurance and emotional support from the volunteer assisting him.

He had recently had to give up his job as he could no longer manage physically or mentally. He had applied for PIP and been refused. He was unhappy with the outcome and needed advice as to how to challenge the decision. Our volunteer advised him to request a MR (Mandatory Reconsideration) form, we then helped him to complete this and look through medical documents that would be suitable evidence to include.

In May 2023 he received a letter stating that DWP were not willing to overturn the original decision and if he still felt this was not correct, he would need to do an appeal and have a tribunal hearing. Client M was understandably nervous at the prospect of having to go to a court hearing and whether the outcome would be any different. The volunteer sat with Client M and spoke about his concerns, went through PIP points and descriptors, and other evidence he had available that may show in more detail his daily difficulties etc. Client M decided to go ahead with appeal (June 2023), we supported

him with filling out the appeal form and sending new evidence into DWP. The client M contacted the advice line for support with letters/ paperwork regarding upcoming hearing during August 2023, volunteer explained information received and reassured him this was all normal and part of the process.

Client M contacted the advice line again January 2024 to let us know he had been given a hearing date in February, he was feeling nervous and needed some reassurance again about the process and anything he needed to do to prepare. Client's tribunal hearing took place in February 2024 via telephone, our volunteer sat in and gave emotional support. Client was advised he could receive a decision letter within a couple of weeks, on 6th March client got back in contact as he had received a letter and wanted support to understand whether it was the outcome of the tribunal. The volunteer was able to let client know that the letter was a decision from his tribunal. The original decision had been overturned, client M had been awarded enhanced rate Daily living and standard rate Mobility until 2026. This is a yearly benefit increase of £6689.80, he also received £6000 in back dated payments.

Due to a recent change to the law regarding PIP and if someone needs support to go out and mix with others. This then meant awards and rates were looked at again, this then in turn meant client M received a higher amount in back dated payments. It was a great relief to the client that his tribunal was successful and with added security of a lump sum available to him now. He voiced to our volunteer that without this service he would not have fought to overturn the DWP's decision. He appreciated the time and care the volunteer gave to support him, having a relaxed and friendly space to come to and will come back in the future.

ACHIEVEMENTS

- 102 Face-face appointments completed in the Office.
- Over £217,000 of benefits have been received by clients assisted by the Advice Service (including back dated awards)
- Increased presence in local community with move back to the Hive Office which has enabled general help and assistance to be provided to local people.
- Continued telephone support to long standing KASBAH members.

END OF YEAR STATISTICS

01 APRIL 2023 – 31 MARCH 2024

| Month | No. of contacts 2022-2023 | No. of contacts 2023-2024 |
|---------------|------------------------------|------------------------------|
| April | 156 | 114 |
| May | 188 | 88 |
| June | 222 | 135 |
| July | 199 | 81 |
| August | 247 | 139 |
| September | 251 | 229 |
| October | 205 | 183 |
| November | 130 | 129 |
| December | 85 | 138 |
| January | 116 | 187 |
| February | 124 | 184 |
| March | 167 | 215 |
| Totals | 2090 | 1822 |

Hattie Webb House

Hattie Webb House is located in the heart of Rochester town, close to all amenities and good public transport services. At this moment in time the house is occupied by four tenants, with a range of physical and learning disabilities. The house is fully adapted to meet the needs of all our service users that have physical disabilities.

Hattie Webb House is staffed by a friendly staff team with a senior lead. There is the option for evening and weekend staff support upon request for activities outside of the usual working hours. All service users at Hattie Webb House have access to 24 hours out of hours emergency call provision.

Hattie Webb House provides a 1-1-day respite service provision for young adults with learning and or physical disabilities, this service is based at Hattie Webb House and staff provide independent living skills training. These sessions require booking in advance are from 10am until 2pm. At present we have 2 service users that access this service during the week. Staff are allocated responsibility for each session to ensure consistency and person centred when planning activities and timetables incorporating the main key areas of learning within the tasks that they have chosen.

At Hattie Webb House we promote independence and ensure we provide a person-centred approach with all of our service users; we aim to empower existing skills in order to achieve great outcomes. We are always happy to welcome new and previous visitors into our house and we will even provide a nice cuppa and a chat, if your very lucky there may even be a biscuit or cake on offer too.



"Staff are friendly, and I get on well with them as well as the other service users I live with".



"It's good here, nice chilled and relaxed".

"I like living at HWH, it has helped me become more independent and confident".

Gingerbread House



Gingerbread house is a large five-bedroom chalet bungalow in Northfleet. It has been extended over two floors. The entrance is spacious and welcoming, full of both light and personality and is the hub of the house. This is where our service users dine and take part in all sorts of in-house activities.

This property offers shared living accommodation for up to four people with sleep-in support each night. Over the last year our service users have accessed a variety of activities within the community, for example dance exercise classes, sports, football sessions, New Yorker's club, disability discos and pub nights. This house likes to be active.

Gingerbread service users all access Princess Christian's Farm once or twice a week, thoroughly enjoying the opportunity to work in a working farm setting with a menagerie of different animals and tasks to take part in.

Theopan, Thomas, Sam and Sophie are great friends and thoroughly enjoy living at Gingerbread House. Our person-centred approach has enabled each person to flourish within this setting. Everyone's confidence and independence has grown, we continue to focus on promoting effective two way communication and increased life skills development, there is noticeable improvement year on year for each service users living at Gingerbread House.



OVERVIEW

- Shortbread and Gingerbread Houses are sister houses sharing the same garden space.
- The Gingerbread model is a group model; peer group support is a high priority whereas next door in Shortbread, many of our residents enjoy 1:1 time more with their staff team.
- Gingerbread is a happy house, that has a clear structure with the flexibility to change and innovate; but the structure works well and enables each person to manage their environment effectively.
- We work closely with all parent carers where they continue to have active input into the support and care of our Gingerbread residents.

ACHIEVEMENTS

- The team have focused on understanding Thomas' behaviour and needs this year and this increased understanding has brought Thomas and the team even closer together.
- Sophie continues to thrive; her communication and engagement skills develop month on month and she is a very capable young woman.
- Theopan has excelled at the farm alongside Sam and both are valuable members of the farm team; also supporting the events throughout the year.
- We have seen considerable weight loss in one service user and enable gym access each week to build up the exercise and fitness opportunities available.
- Gingerbread remains a happy and well-run site.

Maddison House



Maddison House is a Supported Living project that is situated in Northfleet, Kent. The building itself boasts seven spacious bedrooms that are all en-suite, each bedroom includes fridges and work tops that could be used to prepare small snacks. Our lounge-diner area is utilised by residents for socialising, group training/ 'refresher sessions', house meetings and group meals. Residents also share a Kitchen, Laundry Room and Garden.

Maddison House is not staffed 24/7 and we do not have sleep over staff in order to increase independence with a view to moving to live independently within the community. Maddison House staff provide support with all aspects of daily living for example budgeting, cooking, cleaning and emotional support whilst encouraging further independence. Additionally we like to keep things Fun! Residents are supported to access social skills sessions (both day time and evening) and to attend a nightclub in Gillingham once per-month where the residents have an opportunity to link up with individuals from other sites and have an enjoyable time together. Staff provide evening support for enjoyable one off activities such as visiting comedy clubs, other discos and going to the theatre.

We have also enjoyed day trips to the seaside, TV show recordings, panic rooms and laser tag.

Maddison House is tailored for individuals whom strive to live independently but wish to maintain a high level of social activity and group involvement. Past, present and future residents have the option to treat Maddison House as a stepping stone before moving on to live independently or to treat Maddison House as a longer term option. Our Outreach has expanded this year, we now have 4 service users who have gone onto independent living, but still want to benefit from the support and community at Maddison House.

From a staff perspective, at Maddison House our promise to each resident is to support them to achieve a meaningful and fulfilling life. This includes goal planning, providing choice, pushing boundaries, self-advocating and positive risk-taking. We love Maddison House and our service users are proud to call it their home.

"The staff are really helpful and supportive. When I want my own space I have independence but when I want to join in I can. I love it."

ACHIEVEMENTS

- Maddison House held a 10th 'birthday party'. It was very successful and everyone had a really good time.
- We have two new members of staff who have settled in very well and help make Maddison House what it is.
- We all had a weekend away to Butlins. We had beautiful sunshine, amazing music acts from the 90's and lots of fun.
- We have had all communal area decorated in Maddison House, thank you Barry. It is all looking very fresh and lovely.
- Some of our service users have been working hard at the PCF farm shop, this has been an amazing opportunity for work experience and they have even been taught how to use the till!



Rochester Road



Rochester Road is a longer-term provision with staff support 24/7, Rochester Road supports a broad range of adults with different support needs. We adapt our support to each individual need and abilities. At Rochester Road we promote independence, we praise and celebrate individual achievements and empower individuals to lead a fulfilling life whilst maintaining a community presence.

Rochester Road has five bedrooms and a staff sleepover room. We currently have four residents living here with room for a fifth person. Staff support residents to live a fulfilled and happy life, promoting independence. We also have spacious gardens to enjoy and a resident cat.

Rochester Road benefits from the bus stop being situated outside of our property and we have local shops within walking distance including a pharmacy, takeaways, convenience stores and a cash point. We are only a ten-minute bus ride to the town centre, promenade and the supermarkets. We also have an annexe in our rear garden, this is self-contained and provides living accommodation for one resident. The support needs provided are of a lower level of need to the main house and offer a

more independent accommodation to our current residents.

Rochester Road celebrates everyone's birthdays, success and achievements. We promote group activities, social skills and enjoy the local community as much as possible. Rochester Road is committed to promoting independence, choice, and person-centred approaches in everything we do.

Two of our service users attend Princess Christian's Farm for day service which provides a variety of work experiences such as animal care through to horticulture.

Rochester Road staff are committed to supporting service users to have a holiday each year.

ACHIEVEMENTS

- Over the last year our achievements include going on a caravan holiday. All service users had an amazing time away and made lots of memories. All our service users have enjoyed a variety of social activities which include cooking and baking, arts and crafts, science experiments going to the 02 to Toca social, bowling, Cyclo park, putt shack at lakeside, cinema, Panto, as well as country parks, zoos, and beach days when the weather allows. We attend open days and cultural events in our local area. We are also able to go further afield on occasions as three service users have mobility cars. Train strikes would have impacted on daily lives if we were not able to get out and about in the community, having vehicle access has meant we can still have social activities without restrictions.
- We are also very proud that we have supported a service user to music man every week and then to a concert at the Royal Albert Hall to sing and perform with Michael Ball as a guest appearance. This was a huge success. Staff that attended said it was amazing to be part of and to see everyone from music man come together from all over the country.
- Our service user's access day services and lead active and fulfilled lives they all have a very caring and strong bond with each other.



Seabrooke House

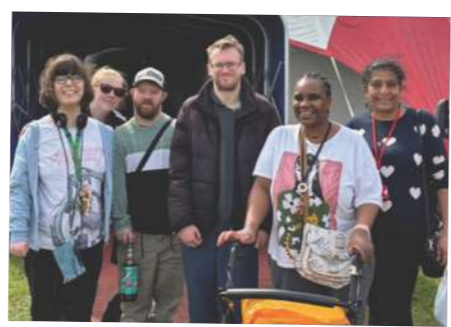
Seabrooke House is a six bedded Supported Living home in Swanscombe. It was set up as KASBAH's first supported living scheme, we now provide Supported living tailored for capable individuals who strive to live independently but wish to maintain a high level of social activity and group involvement.

We continue to encourage individuals to strive for further independence by promoting independent living skills, this includes (but is not limited to) development in cookery, cleaning, shopping, healthy eating, finances, travel, providing skills to go out independently. Seabrooke's staff team are passionate about empowerment and development. Seabrooke is often the start of many young adult's own unique journey towards greater independence and will continue to do so.

Seabrooke is a place where we support positive risk taking. We educate disabled people on how to effectively risk assess each situation and make informed decisions in line with the Mental Capacity Act, we minimise risks but do not remove them. Everyone has the capacity to make and learn from their own decisions. Seabrooke is a place where we promote and encourage all aspects of independence. Seabrooke is a place where we empower every individual to lead a full, active, safe and happy life and to strive to meet their full potential. In addition to the main house, we have 2 independent living flats next door at Janus Court for those who would like a taste of independent living with the safety net of Seabrooke close at hand. We also have a small day service provision "Life Skills Access" specialising in independent living skills. Seabrooke currently provides 24hr support. Residents will have the option to treat Seabrooke House as a stepping stone before moving on to live independently or to treat Seabrooke House as a longer-term option. Seabrooke House is a special place, there's nowhere quite like it.

ACHIEVEMENTS

- Seabrooke continues to make a positive transition into Supported living to meet the needs of our most recent referrals.
- We have moved 1 service user out into other placements after completing their training placements with us.
- Seabrooke is successfully providing our service users work at the Farm shop each week, our service users are really enjoying running the shop and it provides them with meaningful employment.
- Seabrooke facilitated a fun holiday for our service users to Haven Allhallows, everyone had a fabulous time.



"Seabrooke is like a family, after moving out of my family home"



Shortbread House

Shortbread House is an impressive house set over three floors plus a garden room enabling the house to accommodate five bedrooms, three bathrooms, two lounges and a conservatory which is the service users' communal area for dining and doing in-house activities. This service meets a host of complex needs well on a large site with an experienced and committed team. Our service users are supported by experienced PBS coaches all Studio 3 and low arousal approach trained.

We are a very person-centred led organisation and set realistic goals to achieve successful outcomes with a partnership model of support. Shortbread House has continued to incorporate fun learning and partnership work to support the residents to learn new skills. As a team within Shortbread House, we manage any signs of stress and anxiety calmly and effectively by understanding the need of the behaviour and using alternative safe methods to meet this need.

Our residents live alongside each other having their own individual living space as well as accessing our communal conservatory area where life skills training and other indoor social activities take place weekly.

OVERVIEW

- Shortbread and Gingerbread Houses are sister houses sharing the same garden space.
- We have a Positive Behaviour Support culture throughout the organisation but it started here and is firmly embedded. We also have two Studio 3 trainers in the team; Chris and Emma.
- We work closely with all parents where they continue to have active input into the support and care of their loved ones at Shortbread House.
- We are now at full capacity and have a great service user dynamic in place.

ACHIEVEMENTS

- This year we said goodbye to Katie and welcomed both Abi and Jagdeep to the house. This is the largest capacity to date and we needed to utilise the garden space to ensure each service user has their own allocated quiet space as well as bedrooms.
- The positive engagement we have seen in Katy has been remarkable; she is now an active participant in group activities and regularly goes out on activities with her new best friend Jagdeep.
- The staff team is at full capacity and we are pleased to report we have a happy and contented staff team.
- Two of our service users have been working on weight loss and are making positive steps towards healthy eating and more exercise each
- We continue to focus on communication skills, sentence forming and receptive cognitive processing of language with great success.



Princess Christian's Farm

Princess Christian's Farm is based in Hildenborough, Kent with over 116 acres of pasture and woodlands. It is a life skills training facility supporting people with a learning and /or physical disability. The aim is for individuals to learn new life skills both on the farm and in all aspects of daily living.

Princess Christian's Farm is a unique environment for service users to come and make friends, build confidence, and develop employability skills in a variety of vocational areas. Service users build skills within Animal Care, Agriculture, Horticulture, Catering, Retail, DIY/ Woodwork/Crafts and Sport.

We currently have 94 service users attending the farm and the waiting list continues to grow. The service users have the opportunity to work in a variety of areas throughout the week to help support their skills development and interest and make firm, long-lasting friendships.

The farm supports two school/college groups to build on their farm-based and life skills each week and we have expanded this provision to offer off site experiences to local schools this year. We have continued to offer regular events throughout the year and have increased the number available taking into account the interests of the local community.

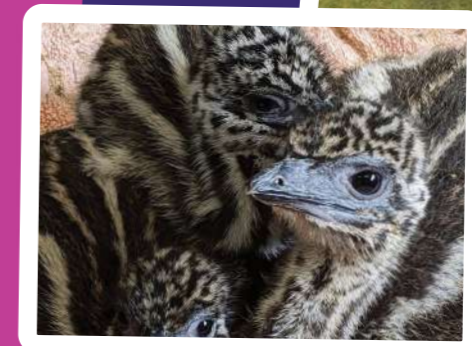


Princess Christian's Farm has had another busy year of development:

- The number of attendees at the farm has increased by 16% this year.
- The number of placements at the farm has increased by 9% this year.
- The exotic animal portfolio continues to grow with new animals including iguanas, a basilisk lizard, scorpions, dung beetles and vampire crabs.
- The farm now has a free range egg unit with 240 specialist free range birds.
- The polytunnel skin has been added to the old frame, creating the opportunity to sustain homegrown crops over the winter which provides produce for the kitchen and animal management unit.
- The events offered at the farm have expanded to include wreath making and an onsite quiz, both of which were well received.
- Community days at the farm have developed this year with Mid Kent College and HSBC.
- There have had many new births including emus, lambs, kids and Expresso our cria (baby alpaca).
- New relationships have been built with local schools to support educational visits allowing the opportunity to educate the younger generation on the importance of farming.
- The farm now offers off site animal experiences which has received extremely positive feedback.
- Many new resources were made at PCF this year to tie in with our annual events including Halloween and Christmas.

ACHIEVEMENTS

- First Prize at the annual Jim Green competition for farm themed cupcakes.
- Obtained an Animal Exhibition licence.
- Maintained our five-star food hygiene rating.
- Creation of a successful partnership with Tonbridge School.
- Completion of our onsite sensory room which now also includes an outside sensory seating area.
- Success at the Kent County Show showing our sheep - 1st prize for aged Ewe, 2nd prizes for progeny pairs and 2nd, 3rd and 6th for showing abilities.
- The farm has had its most successful year selling its manure to the local community.
- The farm helped revamp the gardens at Gingerbread and Maddison house allowing PCF attendees to work alongside KASBAH residents to create a relaxing garden space.
- Our large black pig came 2nd in the January born gilt class at Edenbridge and Oxted show, this was the first time PCF had ever shown a home bred pedigree pig.
- Charity of the year for EM Forster Theatre with a fundraising total of £7,857.00.
- This year has seen the farms best even pumpkin crop.



PRINCESS
CHRISTIAN'S
FARM

A Big Thank You for Support & Commitment goes to:

TRUSTEES

| | | | |
|------------------|-----------|------------------|---------|
| Jim Mawby | Chair | Sara Cross | Trustee |
| Stephen Field | Treasurer | Abbi Caliandro | Trustee |
| Charissa Baldock | Trustee | Karen Richardson | Trustee |

STAFF

| | | | |
|--------------------|--|-------------------|--|
| Emma Carver | Chief Executive Officer | Maria Worrell | PBS Coach (GBH) |
| Elizabeth Read | Farm Manager (PCF)/Deputy CEO | Deborah Goldsmith | House Co-ordinator/Nominated Individual (SHBH) |
| Sophie Aiken | HR Manager | | |
| Julie Appleby | Office Manager | Toyin Lawal | Senior PBS Coach (SHBH) |
| Donna Stockton | Finance Manager | Sandra Hardman | Senior PBS Coach (SHBH) |
| Carly Gadd | Office Assistant (started Nov 23) | Tope Adeleye | PBS Coach (SHBH) |
| Sarah Heneghan | PCF Office Manager | Bobbie Bains | PBS Coach (SHBH) |
| Karen Heath | Complex Needs Manager (left May 23) | Charlie Budd | PBS Coach (SHBH) (started Feb 24) |
| Victoria Norris | House Manager (SBH/MH) | Scott Curtis | PBS Coach (SHBH) (started Sept 23) |
| Stacey White | Senior PBS Coach (SBH) | Chris Evenden | PBS Coach (SHBH) |
| Chris Yusuf | Senior PBS Coach (SBH) | Lauren Gee | PBS Coach (SHBH) (left March 24) |
| Sharon Day | PBS Coach (SBH) | Rebecca Glibbery | PBS Coach (SHBH) (started Aug 23) |
| Bamini Logendran | PBS Coach (SBH) | Shannon Heneghan | PBS Coach (SHBH/GBH) |
| Jodie Murray | PBS Coach (SBH) | Maria Hutton | PBS Coach (SHBH/GBH) (started May 23) |
| Louise Philpott | PBS Coach (SBH) (started Aug 23) | Steven Odole | PBS Coach (SHBH) |
| Ashley Rehman | PBS Coach (SBH) | Tayla Parris | PBS Coach (SHBH) (left March 24) |
| Anna Saunders | PBS Coach (SBH) / Social Work Apprentice | Susan Scott | PBS Coach (SHBH) |
| Dawn Varley | House Co-ordinator (HWH) (left Nov 23) | Sarah Williams | PBS Coach (SHBH) |
| Janine Lozada | Senior PBS Coach (HWH) | | (returned from maternity leave Jan 24) |
| Ella Budd | PBS Coach (HWH) / Social Work Apprentice | Courtney Rawson | Outreach Co-Ordinator (started June 23) |
| Jane Candler | House Manager (RR/HWH) | Linda Shaw | Outreach Co-Ordinator (left Sept 23) |
| Yvonne McCuish | Senior PBS Coach (RR) | Peta Bridle | PBS Coach (OR) |
| Jacqueline Baldwin | PBS Coach (RR) | Jayne Brown | PBS Coach (OR) |
| Julie Bassett | PBS Coach (RR) | Brenda Clark | PBS Coach (OR) |
| Jacqueline Chiwere | PBS Coach (RR) (started Nov 23) | Deborah Merrison | PBS Coach (OR) |
| Annabelle Hulse | PBS Coach (RR) | Graham Shaw | PBS Coach (OR) (left Sept 23) |
| Bridget McGowan | PBS Coach (RR) (started May 23, left March 24) | Shannon Wood | PBS Coach (OR) (started Nov 23) |
| Linda Nyamutsahuni | PBS Coach (RR) | Chloe Knowles | Farm Lead (PCF) |
| Chantal Robinson | PBS Coach (RR) | Kathryn Westcott | Co-Ordinator (PCF) |
| Holly Taylor | PBS Coach (RR) (started Aug 23) | Andrew Storey | Projects Lead Coach (PCF) |
| Sam Williams | House Co-ordinator (MH) | Laura Allen | PBS Coach (PCF) (started March 24) |
| Amanda Ball | Senior PBS Coach (MH) | Natasha Bremer | PBS Coach (PCF) |
| Sam Pitcher | PBS Coach (MH) (left Aug 23) | Lia Caliandro | PBS Coach (PCF) (left Aug 23) |
| Kathrine Sandhu | PBS Coach (MH) (started Sept 23) | Arron Carver | PBS Coach (PCF) |
| Emma Alvis | Senior PBS Coach (GBH) | Richard Carver | Maintenance (PCF) |
| Lucie Heath | Senior PBS Coach (GBH) | Claire Coomber | Farm Support (PCF) |
| | (returned from maternity leave Aug 2023) | Barry Goldsmith | Maintenance (PCF) |
| Charmaine Bultman | PBS Coach (GBH) (returned April 23 - left Sept 23) | Alex Griffiths | PBS Coach (PCF) / Social Work Apprentice |
| Phoebe Carver | PBS Coach (GBH) / OT Apprentice | Georgia Griffiths | PBS Coach (PCF/GBH) |
| Amos Isibor | PBS Coach (GBH) | Shafia Philpot | PBS Coach (PCF) |
| Charlie Packer | PBS Coach (GBH) (maternity leave June 23) | Chloe Rixon | PBS Coach (SHBH/PCF) |
| Wendy Smith | PBS Coach GBH/SHBH) | | (returned from maternity leave June 23) |
| Lucia Vata | PBS Coach GBH/SHBH) | Ross Simmons | PBS Coach (PCF) |
| Beth Walker | PBS Coach (GBH) | Pam Worrall | Hort (PCF) (started Jan 24) |

VOLUNTEERS

| | | | |
|---------------------|------------------------|----------------|--|
| Ron Tiller | Charity Shop Volunteer | David Bremer | PCF Volunteer |
| Dorothy Nash | Charity Shop Volunteer | Angela Read | PCF Volunteer |
| Staff & Students | Ifield School | Lesley Ruffin | PCF Volunteer |
| Carly Gadd | DIAL Volunteer | Jessica Watson | PCF Volunteer |
| Michael McDermott | DIAL Volunteer | Jeremy Watson | PCF Volunteer |
| Christopher Barnett | PCF Volunteer | Paul Williams | ICT Digital (IT Support and Maintenance) |
| Mary Bartlett | PCF Volunteer | | |

BANK STAFF

| | | | | | |
|-----------------|-------------|---------------|---------------|---------------|----------------|
| Morolake Badejo | Henry Esede | Ellie Foulkes | Gavin Millard | Gemma Purcell | Connor Vincent |
|-----------------|-------------|---------------|---------------|---------------|----------------|

| | | |
|-------------------------|-------------------------|---------------------------------|
| SBH = Seabrooke House | MH = Maddison House | OR = Outreach |
| HWH = Hattie Webb House | GBH = Gingerbread House | PCF = Princess Christian's Farm |
| RR = Rochester Road | SHBH = Shortbread House | |

Company number: 06465666
Charity number: 1123362

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

Directors and Trustees:

Karen Richardson

Abbi Caliandro

Stephen Field, Treasurer

Sara Cross

James Mawby

Charissa Baldock

Charity Number: 1123362

Company Number: 6465666

Registered Office:

7 The Hive
Northfleet
Kent, DA11 9DE

Chief Executive Officer and Company Secretary:

Emma Carver

Auditors:

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2024.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Company status

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 1 April 2023:

- James Mawby
- Stephen Field
- Sara Cross
- Charissa Baldock
- Karen Richardson
- Abbi Caliandro

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a) Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b) Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

New Trustees are required to participate in an induction programme together with further training where appropriate.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

c) Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d) Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees, and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures, and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council and Dartford Borough Council.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association, both of which receive Annual Reports and Audited Accounts on request.

e) Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

Objectives and Activities

a) Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

KASBAH's Supported Living Projects

"KASBAH provides specialist support and empowerment in all aspects of independent living skills to any young vulnerable adult with the potential to live independently, to assist them to reach their ultimate goal."

KASBAH's Farm

"There is a role and a place for everyone at Princess Christian's Farm. The learning opportunities are vast with a focus on increasing each person's independence, daily living skills, and employability."

b) Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

c) Strategies for Achieving Objectives

The Advice Service in Partnership with Disability Assist

This service provides information, advice, and guidance on a variety of topics such as general disability advice, entitlements and benefits advice, health, education, aspirations, and transition. The Advice Service is back to its intended flexible format and provision; face to face meetings for benefits advice and home visits are available when there is a justified need.

This service is predominantly volunteer led with one very experienced volunteer taking the lead and making a significant impact and contribution to the people and families she supported. KASBAH are able to offer in-depth knowledge of the Welfare System and support all aspects of support and advice that enables and empowers our member's lives.

Charity Shop

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The charity shop provides a work experience opportunity for service users residing in KASBAH supported living projects, and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and is supported two days a week by Ifield School during term time.

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. Support is provided in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

Community Farm

KASBAH has continued to support the development of a community farm within Northfleet School for Girls, the farm has continued to provide a valuable work experience resource to our service users, although take up has reduced this year.

Princess Christian's Farm

KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of the site and its ability to break-even by Year 2.

The farm holds regular Open Days and events and this year we gained our Exhibition Licence so now offer a wide range of up-close animal encounters. The respite unit was completed in September 2022 and has had regular bookings ever since, we hope to build on this further in 2024/25.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Living Skills Training TimeLine

In 2000 the need for independent living was identified.



In 2002 Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.



In 2007 the lack of suitable adapted move-on accommodation was identified.



In 2009 Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.



2011 KASBAH identified the need for greater freedom and control within a supported living site.



In 2011 Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.



In 2013 an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.



In 2015 KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.



In 2018 KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.



In 2020 the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.



In 2021 the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.



In 2021 Princess Christian Farm became KASBAH's first working farm and stand-alone day service provision.



In 2024 we increased Shortbread's capacity to five and have access to garden rooms to facilitate additional communal space.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

d) Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e) Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

Achievements and Performance

Review of Activities

The Advice Service

The Advice Service made the right decision to move away from the constraints of the Disability Assist/KCC contract and although this has led to a significant decrease in funding into this department, KASBAH has the autonomy to help and assist any disabled person within the KASBAH membership and in North West Kent in the flexible and innovative way the charity always used to. It feels good to be back in control of who we can help and how.

KASBAH has always monitored the effectiveness of this provision by recording the number of contacts rather than by person. The Advice Service supported 1822 requests for support over the last twelve months, and considering the team has reduced from two part-timers, an apprentice and two volunteers to one very able and dedicated volunteer supported and supplemented by the Office Manager, the impact we have had this year is a great achievement and credit to this team.

It is clear from the statistical breakdown below that demand is on the increase, and over the last five months demand and supply has exceeded that of the previous year. Overall we saw a 13% decrease in the number of support requests, but part of this impact was the reframing and need to re-publicise the Advice Service in its original format.

The KASBAH membership continues to grow (with 4 new referrals this year). We do not request people who access the Advice Service to join our membership, therefore this figure is representative of the wider organisation.

Advice Service Annual Statistics

| Month of the Year | Support Given 2022-23 (per enquiry) | Support Given 2023-24 (per enquiry) |
|-------------------|--|--|
| April | 153 | 114 |
| May | 188 | 88 |
| June | 222 | 135 |
| July | 199 | 81 |
| August | 247 | 139 |
| September | 251 | 229 |
| October | 205 | 183 |
| November | 130 | 129 |
| December | 85 | 138 |
| January | 116 | 187 |
| February | 124 | 184 |
| March | 167 | 215 |
| TOTAL | 2087 | 1822 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Charity Shop

The charity shop is supported by the supported living schemes and by Ifield School. The Hive office has been re-instated as KASBAH's Head Office; this was intended to be a temporary move as new office space was finished off at Shortbread but it has worked so well; HR, Finance and the main office function will remain on this site and has enabled additional office space to be available at the Shortbread/Gingerbread site.

Independent Living Skills Training

Seabrooke continues to achieve a high level of success and recognition from funders, service users and parents for its work in training and preparing each person for independent living within their communities. Each year this site trains and enables up to 8 residential people and up to 10 people accessing day service at any one time to learn the skills they will need to live independent lives. We have a 94% success rate in moving people on to a greater level of independence. The provision continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy this year.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard to promote a happy and positive service user dynamic. We made a strategic decision to move this site to a full-time supported living placement Monday to Friday, in order to accommodate an emergency placement with a known KASBAH member who needed our support. This has been a very positive decision and has brought life and happiness to the household. We plan to support the first service user KASBAH wedding in 2024.

Rochester Road has consistently achieved positive outcomes for the service users. This site has had a long-term void now exceeding 12 months; a potentially challenging placement was accepted in August and has worked even better than we had anticipated thanks to the great team support and dynamics at Rochester Road. We are no longer focussing on filling the void as a positive service user dynamic remains the priority, and we are now where we want to be. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site in addition to continual progression. 7 of the service users have now moved on to independent living (own self-contained flats). Maddison also have a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site continues to make this site feel like a family environment. We regularly share, activities, support and staff and have strong, positive friendships on-site. Shortbread introduced its 5th service user this year into the house and no longer offer respite as we have a bespoke provision at the farm. This was another significant change to the house dynamic and it is pleasing to report the house is in a happy place and has additional communal space in the garden that is working really well.

Outreach

The Outreach team has grown this year and feels much more aligned to the supported living model of support with team support and input from every site, the site swaps really aided this team ethic we have strived for throughout the organisation. This provision makes a big impact with support hours always exceeding the funded support package and great opportunities and activities offered each week. We are much closer to reaching our full-cost recovery model goal, but not quite there yet.

The Community Farm

This year KASBAH has continued to support the farm development, but with the move on of a key participant, Rochester Road has now taken a step back from this great initiative.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Princess Christian's Farm

The farm has exceeded KASBAH's expectations, we have increased daily capacity by 16% and have a growing waiting list. The farm offers educational days to local specialist schools three days a week during term time and open events continue to increase and with each event we grow in knowledge and skills to make the most out of every opportunity whilst providing an excellent family based activity to enjoy.

This year's achievements include getting the sensory room fully renovated and in regular use and finally bringing in 300 chickens into the free range unit. Bird flu has prevented this move for two years, but in April we will be welcoming the new birds in and have strong links to get sales in place promptly.

We had the biggest footfall on Open Farm Sunday and we will build on this more next year. The Exhibition Licence is in place and a wide range of up-close experiences are now on offer; the bottle feeding experiences were sold out completely in three days.

Financial Review

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. There is an on-going need for effective cash flow. We have worked hard as an organisation to be in a stronger financial position at year-end, and are pleased to confirm the Gingerbread House mortgage was cleared in full in March 2024.

2023/24 was a year of building on existing knowledge at Princess Christian's Farm; the team has grown and the business model continues to be embedded. There has been a strong focus on the house dynamics in KASBAH's supporting living portfolio; 5 internal moves took place strengthening each site in turn and a new known placement was accepted at Shortbread House; bringing a renewed friendship and comradery to the home.

The charity's goal towards total cost recovery continues with some great outcomes in Outreach and the start of negotiations with Medway Council.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a small surplus which will be re-invested back into the core reserves. This will continue to be our focus until cash reserves exceed 12 months running costs (in terms of cash in bank) to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services should the need arise.

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations,
- Potential closure costs,
- Disaster recovery,
- Routine replacement of equipment/furniture, and,
- Ensure cash flow provisions meet the needs of the charity.

Total funds are £2,392,049 as at 31 March 2024. With restricted reserves amounting to £9,964, the charity is left with free reserves as at 31 March 2024 of £508,643 (being net current assets of £815,435 less long term liabilities of £306,792, as shown in Note 19 on page 29 of the financial statements).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

b. Principal Funding

The financial statements show a total income for the year of £2,611,003 and a surplus of £210,621. This has increased reserve levels to £2,392,049 of which £1,873,442 is held in tangible fixed assets, including 236 Rochester Road, Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £518,607. £9,964 of these liquid assets are held in restricted funds. We made the strategic decision to clear the Gingerbread House mortgage in March 2024. As a result of this, two of the charity's properties are now mortgage free.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

Impact of Covid-19

As an organisation, KASBAH has continued to thrive, we have never seen Covid-19 as a barrier, KASBAH has used this experience as an opportunity to invest more time with each service user and come together as a strong and insurmountable team. This is what KASBAH's does best, we rise to the challenge and find a positive way to move forward.

The support from the staff team, volunteers and KASBAH friends has been fantastic and keeps us focussed on what really matters; our service users. We would not be where we are without the on-going community support and value, we receive each day.

Plans for the Future

KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

There are no additional plans this year, instead we plan to reap the rewards of last year's investment and focus on increasing KASBAH reserves and focussing on the farm meeting a break-even point.

Financial budget for 2024/25 plans:

- £10,000 has been added to the marketing budget for Princess Christian's Farm to increase take-up and visibility,
- £10,000 for full overhaul of the downstairs toilet/shower at Gingerbread House, and,
- £1,000 for Gingerbread sensory garden.

Future Developments

For the year 2024-25 KASBAH anticipates higher income levels and higher expenditure levels due to the on-going expansion at Princess Christian's Farm. We are conservatively planning for a reduction in KCC funding in 2025/26 and as such are investing more in our marketing and publicity of farm events with the aim to increase take-up, revenue and income to meet the potential deficit in funding.

We have no plans to purchase a new property in 2024/25 but would like to further increase the communal space in the garden area at Gingerbread House; we can do this with the resources we have to hand and finally put the sensory garden in place; there are many creative ideas being discussed.

KASBAH will continue to invest in its staff; we now have our first in-house Occupational Therapist and our first qualified Social Worker in due to complete her studies in September 2024. We will be taking on two more social work apprentices in 2024-25 and are still actively looking to implement an Oliver McGowan Trainer within our team.

Auditors

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent, and,
- Prepared 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 proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant audit information of which the Charity's auditors are unaware, and,
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on13/09/24..... and signed on its behalf, by:


.....
Stephen Field (Treasurer of KASBAH)

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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.

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 charitable company 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 charitable company'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.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditor's responsibilities for the audit of the financial statements

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. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the preparation of the financial statements of the company, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, FRS 102 and the Charities SORP.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charity's operations and to avoid material penalties, including the General Data Protection Regulation (GDPR), Care Quality Commission regulation, employment law and health and safety.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected an engagement team with particular familiarity in dealing with charity and not for profit organisations;
- Obtained and reviewed internal policies and procedures and external guidance, including the Care Quality Commission inspection reports;
- Held discussions with management involved in the compliance functions, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements;
- Obtained and reviewed meeting minutes; and,
- Reviewed legal expense accounts for indication of any possible noncompliance.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the key risks were related to posting inappropriate journal entries to overstate income, and management bias in accounting estimates, particularly the fair value of revalued property, and areas of the financial statements requiring judgement, such as the impairment of debtor balances. Audit procedures performed by us included:

- Assessing the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud;
- Designing and performing audit procedures to obtain sufficient appropriate audit evidence in relation to the completeness of income;
- Challenging assumptions made by management in arriving at accounting estimates and judgements; and,
- Identifying and testing journal entries, to ensure there was a clear business rationale for transactions outside the normal course of business.

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, because of the inherent limitations of audit procedures there is a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. For example, whilst we have properly planned and performed our audit in accordance with auditing standards, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely audit procedures are to identify it. Also, the risk of not detecting an irregularity due to fraud is higher than the risk of not detecting one resulting from error, due to probable deliberate concealment, override of controls, collusion or misrepresentations.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors
Chartered Accountants

Date: 26 September 2024

North House
198 High Street
Tonbridge
Kent TN9 1BE

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

| | Note | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & grants | 3 | 17,188 | 20,355 | 37,543 | 61,122 |
| Charitable activities | 4 | 2,486,941 | - | 2,486,941 | 2,243,877 |
| Other trading activities | 6 | 80,602 | - | 80,602 | 70,175 |
| Investments | | | | | |
| Bank interest | | 5,917 | - | 5,917 | 1,925 |
| Total income | | 2,590,648 | 20,355 | 2,611,003 | 2,377,099 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 49,000 | - | 49,000 | 30,084 |
| Charitable activities | 5 | 2,349,525 | 1,857 | 2,351,382 | 2,539,913 |
| Total expenditure | | 2,398,525 | 1,857 | 2,400,382 | 2,569,997 |
| Net income/(expenditure) | 9 | 192,123 | 18,498 | 210,621 | (192,898) |
| Transfers between funds | | 8,534 | (8,534) | - | - |
| Net movement in funds | | 200,657 | 9,964 | 210,621 | (192,898) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 2,181,428 | - | 2,181,428 | 2,374,326 |
| Total funds carried forward | | 2,382,085 | 9,964 | 2,392,049 | 2,181,428 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET AS AT 31 MARCH 2024

| | Note | £ | 2024 £ | £ | 2023 £ |
|---|------|----------------|------------------|----------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 1,873,442 | | 1,891,773 |
| Current assets | | | | | |
| Stock | 11 | 5,134 | | 6,159 | |
| Debtors | 13 | 319,430 | | 205,908 | |
| Cash at bank and in hand | | 637,297 | | 612,209 | |
| | | <u>961,861</u> | | <u>824,276</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 14 | (136,462) | | (99,139) | |
| Net current assets | | | 825,399 | | 725,137 |
| Creditors: amounts falling due after more than one year | 15 | | (306,792) | | (435,482) |
| Total net assets | | | <u>2,392,049</u> | | <u>2,181,428</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | 225,929 | | 225,929 |
| Other funds | | | 2,156,156 | | 1,955,499 |
| Restricted funds | | | <u>9,964</u> | | <u>-</u> |
| | 18 | | <u>2,392,049</u> | | <u>2,181,428</u> |

Approved by the board of trustees on 13/09/24 2024 and signed on its behalf by:


Stephen Field
Treasurer of KASBAH

Company number: 06465666

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

| | Note | £ | 2024 £ | £ | 2023 £ |
|--|------|-----------|----------------|-----------|------------------|
| Cash flows from operating activities | | | | | |
| Net cash provided by operating activities | A | | 181,888 | | 80,280 |
| Cash flows from investing activities | | | | | |
| Interest received | | 5,917 | | 1,925 | |
| Purchase of tangible fixed assets | | (32,331) | | (104,442) | |
| Net cash flows from investing activities | | | (26,414) | | (102,517) |
| Cash flows from financing activities | | | | | |
| Repayment of borrowings | | (130,386) | | (17,882) | |
| Net cash flows from financing activities | | | (130,386) | | (17,882) |
| Change in cash and cash equivalents | | | 25,088 | | (40,119) |
| Cash and cash equivalents brought forward | | | 612,209 | | 652,328 |
| Cash and cash equivalents carried forward | | | 637,297 | | 612,209 |
| A. Reconciliation of net income to net cash flow from operating activities | | | | | |
| Net income for the reporting period <i>As per the statement of financial activities</i> | | | 210,621 | | (192,898) |
| Adjustments for: | | | | | |
| Depreciation and loss on disposal of fixed assets | | 50,662 | | 40,088 | |
| Interest received | | (5,917) | | (1,925) | |
| Decrease/(Increase) in debtors | | (113,522) | | 378,744 | |
| (Decrease)/Increase in creditors | | 39,019 | | (137,570) | |
| Increase/(Decrease) in stock | | 1,025 | | (6,159) | |
| | | | (28,733) | | 273,178 |
| Net cash provided by operating activities | | | 181,888 | | 80,280 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed that there are no significant doubts over the charity's ability to continue as a going concern. As a result, the financial statements have been prepared on a going concern basis.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

2 ACCOUNTING POLICIES continued

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% reducing balance |
| Motor vehicles | 25% straight line |
| Leasehold improvements | 20% straight line, or over the life of the lease |
| Farm machinery | 25% reducing balance |
| Livestock (sheep and goats) | 7 years |

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities. Depreciation is not charged on the properties as the residual value of the properties is not deemed to be materially different from the market value.

Livestock held mainly for production purposes rather than sale, for in excess of two years, is included in fixed assets and capitalised at cost of acquisition, or cost of production, as appropriate and depreciated on a straight line basis.

2.8 Stock

Stock consists of shop stock and livestock. Stock is stated at the lower of cost and estimated selling price less costs to sell. Shop stocks are valued in the accounts on an average cost basis. Livestock is a biological asset but not depreciated, on the basis animals are held for less than a year before they are sold. Livestock is valued on a deemed cost basis.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.10 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.11 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

2.12 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.13 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

3 INCOME FROM DONATIONS AND GRANTS

| | Independent Skills Training | Princess Christian's Farm | Total 2024 £ | Total 2023 £ |
|--|--------------------------------|---------------------------------|--------------------|--------------------|
| Donations | 4,329 | 26,510 | 30,839 | 10,467 |
| Grants: | | | | |
| PCF - Kent County Council health & safety funding | - | - | - | 41,694 |
| Kent County Council - Workforce recruitment and retention fund | - | - | - | 864 |
| Rural Payments Agency | - | 5,890 | 5,890 | 7,285 |
| Other grants | 808 | 6 | 814 | 812 |
| | <u>5,137</u> | <u>32,406</u> | <u>37,543</u> | <u>61,122</u> |

The comparative figures include £41,694 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

| | Advice & Information 2024 £ | Independent Skills Training 2024 £ | Princess Christian's Farm 2024 £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|--------------------------------------|---|--|--------------------|--------------------|
| Kent County Council: | | | | | |
| Independent Skills Training | - | 1,566,067 | - | 1,566,067 | 1,418,318 |
| Information, Advice & Guidance | - | - | - | - | 15,000 |
| DIAL | - | - | - | - | 15,000 |
| Independent Skills Training (Farm) | - | - | 456,741 | 456,741 | 379,349 |
| Medway Unitary Authority | - | 121,547 | - | 121,547 | 104,740 |
| Dartford Borough Council | - | 95,907 | - | 95,907 | 91,349 |
| Gravesham Borough Council | - | 195,392 | - | 195,392 | 179,181 |
| Other sponsors and donors | 500 | 50,787 | - | 51,287 | 40,940 |
| | <u>500</u> | <u>2,029,700</u> | <u>456,741</u> | <u>2,486,941</u> | <u>2,243,877</u> |

The comparative figures include £30,000 of restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2024 £ | Independent Skills Training 2024 £ | Princess Christian's Farm 2024 £ | Total 2024 £ | Total 2023 £ |
|----------------------------------|--------------------------------------|---|--|--------------------|--------------------|
| Direct activity costs | - | 288,431 | 217,867 | 506,298 | 559,105 |
| KCC health and safety costs | - | - | 394 | 394 | 288,872 |
| Direct staff costs | - | 1,030,334 | 366,048 | 1,396,382 | 1,330,082 |
| Support costs allocated (note 8) | 10,112 | 352,804 | 85,392 | 448,308 | 364,339 |
| | <u>10,112</u> | <u>1,671,569</u> | <u>669,701</u> | <u>2,351,382</u> | <u>2,542,398</u> |
| Surplus / (deficit) for the year | <u>(9,612)</u> | <u>358,131</u> | <u>(212,960)</u> | <u>135,559</u> | <u>(298,521)</u> |

The comparative figures include £329,601 of restricted expenditure.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

6 INCOME FROM OTHER TRADING ACTIVITIES

| | Charity shop 2024 £ | Café income 2024 £ | Farm shop and related income 2024 £ | Fundraising events 2024 £ | Total 2024 £ | Total 2023 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop income | 3,899 | - | - | - | 3,899 | 4,182 |
| Café income | - | 20,260 | - | - | 20,260 | 3,828 |
| Farm shop income | - | - | 14,267 | - | 14,267 | 27,998 |
| Sale of animals & farming produce | - | - | 14,359 | - | 14,359 | 8,687 |
| Hay sales | - | - | 9,817 | - | 9,817 | 12,417 |
| Farm open days and events | - | - | - | 15,553 | 15,553 | 10,195 |
| Fundraising events | - | - | - | 2,447 | 2,447 | 2,868 |
| | <u>3,899</u> | <u>20,260</u> | <u>38,443</u> | <u>18,000</u> | <u>80,602</u> | <u>70,175</u> |

7 EXPENDITURE ON RAISING FUNDS

| | Charity shop 2024 £ | Café income 2024 £ | Farm shop and related income 2024 £ | Fundraising events 2024 £ | Total 2024 £ | Total 2023 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop costs | 3,445 | - | - | - | 3,445 | 4,164 |
| Café costs | - | 10,657 | - | - | 10,657 | 30 |
| Farm shop and related costs | - | - | 10,041 | - | 10,041 | 5,090 |
| Sale of animals & farming produce | - | - | 16,458 | - | 16,458 | 5,869 |
| Hay sales | - | - | 4,836 | - | 4,836 | 9,755 |
| Fundraising events | - | - | - | 2,439 | 2,439 | 860 |
| Support costs allocated (note 8) | 81 | 250 | 736 | 57 | 1,124 | 1,831 |
| | <u>3,526</u> | <u>10,907</u> | <u>32,071</u> | <u>2,496</u> | <u>49,000</u> | <u>27,599</u> |
| Surplus for the year | <u>373</u> | <u>9,353</u> | <u>6,372</u> | <u>15,504</u> | <u>31,602</u> | <u>42,576</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

8 SUPPORT COSTS

| | 2024 £ | 2023 £ |
|-------------------------------------|-----------|-----------|
| Staff costs | 188,410 | 158,788 |
| Premises costs | 44,968 | 24,041 |
| Staff training and travel | 27,417 | 24,628 |
| Printing, postage and stationery | 7,053 | 7,697 |
| Telephone | 6,056 | 5,877 |
| IT Support and maintenance | 15,364 | 12,530 |
| Repairs and maintenance | 2,762 | 607 |
| Equipment hire | 5,689 | 2,372 |
| Subscriptions | 641 | 853 |
| Professional fees | 19,973 | 10,458 |
| Website design and public relations | 1,478 | 2,780 |
| Small grants scheme | 500 | 250 |
| Miscellaneous expenses | 1,844 | 1,356 |
| Motor running costs | 12,003 | 13,724 |
| Bank charges | 663 | 1,090 |
| Bad debt expense | 46,663 | 44,311 |
| Depreciation of fixed assets | 23,939 | 19,076 |
| Loss on disposal of fixed assets | 42 | 1,877 |
| Governance costs: | | |
| Audit and accountancy | 10,200 | 11,980 |
| Legal and consultancy fees | 27,446 | 16,889 |
| Trustee and Board expenses | 944 | 1,130 |
| Trustee indemnity insurance | 5,377 | 3,856 |
| | 449,432 | 366,170 |

| | 2024 % | 2024 £ |
|---|-----------|-----------|
| <i>Allocation based on estimated usage:</i> | | |
| Raising funds | 0.25% | 1,124 |
| Charitable activities: | | |
| Advisor / DIAL | 2.25% | 10,112 |
| Independent Skills Training | 78.50% | 352,804 |
| Princess Christian Farm | 19.00% | 85,392 |
| | 100.00% | 449,432 |

9 NET INCOME / (EXPENDITURE)

| | 2024 £ | 2023 £ |
|--|-----------|-----------|
| Net income is stated after charging: | | |
| Operating lease payments | 114,257 | 112,284 |
| Auditors' remuneration for audit services | 5,200 | 3,930 |
| Auditors' remuneration for audit services - relating to the prior year | - | 3,100 |
| Auditors' remuneration for accountancy services | 5,000 | 4,950 |
| Depreciation | 50,620 | 38,212 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

10 STAFF COSTS

| | 2024 £ | 2023 £ |
|----------------------------------|------------------|------------------|
| Wages and salaries | 1,445,086 | 1,353,843 |
| Employer's national insurance | 110,015 | 101,098 |
| Employer's pension contributions | 29,691 | 33,930 |
| | <u>1,584,792</u> | <u>1,488,871</u> |

The average number of employees during the year is as follows:

| | 2024 No | 2023 No |
|-----------------------------|------------|------------|
| DIAL | - | 1 |
| Independent Skills Training | 59 | 56 |
| Princess Christian's Farm | 16 | 15 |
| | <u>75</u> | <u>72</u> |

One (2023: one) employee received employment benefits (excluding employer pension contributions) of between £80,001 and £90,000 in the period.

11 STOCK

| | 2024 £ | 2023 £ |
|-------------------|--------------|--------------|
| Farm shop stock | 1,849 | 3,129 |
| Biological assets | 3,285 | 3,030 |
| | <u>5,134</u> | <u>6,159</u> |

Biological assets include one class of asset held for re-sale, being pig stock.

The carrying amount of biological assets held in the period is as follows:

| | Total £ |
|---------------------------------|--------------|
| Opening cost | 3,030 |
| Increases from purchases | 5,220 |
| Decreases attributable to sales | (4,965) |
| Closing cost | <u>3,285</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

| 12 TANGIBLE FIXED ASSETS | Freehold property £ | Motor vehicles £ | Leasehold improvements £ | Fixtures, fittings & equipment £ | Farm machinery £ | Livestock £ | Total £ |
|--------------------------|------------------------|---------------------|-----------------------------|-------------------------------------|---------------------|----------------|------------|
| Cost or valuation | | | | | | | |
| At 1 April 2023 | 1,675,000 | 48,540 | 115,218 | 89,481 | 46,960 | 6,595 | 1,981,794 |
| Additions | - | 5,900 | 11,823 | 14,608 | - | - | 32,331 |
| Disposals | - | - | - | (630) | - | - | (630) |
| At 31 March 2024 | 1,675,000 | 54,440 | 127,041 | 103,459 | 46,960 | 6,595 | 2,013,495 |
| Depreciation | | | | | | | |
| At 1 April 2023 | - | 28,019 | 16,365 | 39,967 | 4,728 | 942 | 90,021 |
| Charge for the year | - | 10,905 | 15,181 | 13,034 | 10,558 | 942 | 50,620 |
| Disposals | - | - | - | (588) | - | - | (588) |
| At 31 March 2024 | - | 38,924 | 31,546 | 52,413 | 15,286 | 1,884 | 140,053 |
| Net book value | | | | | | | |
| At 31 March 2024 | 1,675,000 | 15,516 | 95,495 | 51,046 | 31,674 | 4,711 | 1,873,442 |
| At 31 March 2023 | 1,675,000 | 20,521 | 98,853 | 49,514 | 42,232 | 5,653 | 1,891,773 |

The freehold property was revalued as at 31 March 2022 by Sealeys Walker Jarvis estate agents. The trustees have reviewed the valuation as at 31 March 2024 and confirmed no change in fair value. The carrying amount of freehold property under the historical cost model would be £1,451,690 (2023: £1,451,690).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

| 13 DEBTORS | 2024 £ | 2023 £ |
|---|----------------|----------------|
| Support costs receivable | 240,791 | 185,897 |
| Prepayments and accrued income | 48,406 | 5,323 |
| Other debtors | 30,233 | 14,688 |
| | <u>319,430</u> | <u>205,908</u> |
| | <u>319,430</u> | <u>205,908</u> |
| 14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 £ | 2023 £ |
| Bank loans | 16,345 | 18,041 |
| Accounts payable | 54,221 | 19,343 |
| Social security and other tax | - | 22,039 |
| Accruals and deferred income | 42,580 | 18,170 |
| Other creditors | 23,316 | 21,546 |
| | <u>136,462</u> | <u>99,139</u> |
| | <u>136,462</u> | <u>99,139</u> |
| | 2024 £ | 2023 £ |
| Deferred income included above: | | |
| Incoming resources deferred in the previous period | 407 | 129,226 |
| Released to the Statement of Financial Activities | (407) | (129,226) |
| Incoming resources deferred in the current period - grant and contract income | - | 407 |
| Carried forward | <u>-</u> | <u>407</u> |
| | <u>-</u> | <u>407</u> |
| 15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | 2024 £ | 2023 £ |
| Bank loans | <u>306,792</u> | <u>435,482</u> |
| Amounts repayable after more than five years: | | |
| By instalments | <u>234,135</u> | <u>365,960</u> |

The bank loan is secured by way of a legal mortgage charge, dated 28 November 2018, over the Shortbread House property in Northfleet.

A second bank loan was fully repaid in the year and the respective legal charge, dated 12 February 2015, over the Gingerbread House property in Northfleet, was satisfied post year-end.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

16 FINANCIAL COMMITMENTS

At 31 March 2024 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2024 £ | 2023 £ |
|----------------------|----------------|----------------|
| Land and buildings | | |
| Due within one year | 62,818 | 55,865 |
| In two to five years | 65,563 | 62,625 |
| More than five years | 38,750 | 53,750 |
| | <u>167,131</u> | <u>172,240</u> |

17 RELATED PARTY TRANSACTIONS

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel.

None of the trustees have been paid any remuneration (2023: none). One member of the board (2023: 1) received a gift for their efforts during the year, as authorised by the CEO, with the below monetary value:

| | 2024 £ | 2023 £ |
|-------------|-----------|-----------|
| Name | | |
| S. Field | <u>16</u> | <u>24</u> |

During the year, no trustees were reimbursed for expenses (2023: none).

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £85,970 (2023: £86,317).

During the year, three members of the CEO's family were remunerated for services provided to the charity in relation to Supported Living projects and Princess Christian's Farm. This amounted to £62,539 in total (2023: £48,145).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

18 MOVEMENT ON FUNDS

| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2024 £ |
|---------------------------|-------------------------|-------------------------|----------------------------|-----------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| 27 East Kent Avenue | - | - | - | - | - |
| | <u>225,929</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>225,929</u> |
| General funds | 1,875,499 | 2,590,648 | (2,398,525) | 67,534 | 2,135,156 |
| Designated funds | 80,000 | - | - | (59,000) | 21,000 |
| Total unrestricted funds | <u>2,181,428</u> | <u>2,590,648</u> | <u>(2,398,525)</u> | <u>8,534</u> | <u>2,382,085</u> |
| Restricted funds | | | | | |
| Valero | - | 12,500 | (1,573) | (8,534) | 2,393 |
| Tonbridge Theatre | - | 7,855 | (284) | - | 7,571 |
| Total restricted funds | <u>-</u> | <u>20,355</u> | <u>(1,857)</u> | <u>(8,534)</u> | <u>9,964</u> |
| Total funds | <u><u>2,181,428</u></u> | <u><u>2,611,003</u></u> | <u><u>(2,400,382)</u></u> | <u><u>-</u></u> | <u><u>2,392,049</u></u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

18 MOVEMENT ON FUNDS continued

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|--|-------------------------|------------------|---------------------|------------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| 27 East Kent Avenue | (2,619) | - | - | 2,619 | - |
| | <u>223,310</u> | <u>-</u> | <u>-</u> | <u>2,619</u> | <u>225,929</u> |
| Revaluation reserve | 223,310 | - | - | 2,619 | 225,929 |
| General funds | 1,761,637 | 2,305,405 | (2,240,396) | 48,853 | 1,875,499 |
| Designated funds | 85,000 | - | - | (5,000) | 80,000 |
| | <u>2,069,947</u> | <u>2,305,405</u> | <u>(2,240,396)</u> | <u>46,472</u> | <u>2,181,428</u> |
| Total unrestricted funds | 2,069,947 | 2,305,405 | (2,240,396) | 46,472 | 2,181,428 |
| Restricted funds | | | | | |
| PCF - Kent County Council health & safety funding | 304,379 | 41,694 | (299,601) | (46,472) | - |
| Information, advice & guidance | - | 15,000 | | (15,000) | - |
| DIAL | - | 15,000 | | (15,000) | - |
| | <u>304,379</u> | <u>71,694</u> | <u>(299,601)</u> | <u>(76,472)</u> | <u>-</u> |
| Total restricted funds | 304,379 | 71,694 | (299,601) | (76,472) | - |
| | <u>2,374,326</u> | <u>2,377,099</u> | <u>(2,539,997)</u> | <u>-</u> | <u>2,181,428</u> |
| Total funds | 2,374,326 | 2,377,099 | (2,539,997) | - | 2,181,428 |

Designated funds

Transfers to designated funds represent funds set aside to be used as follows: £10,000 for the full overhaul of a bathroom at Gingerbread House; £1,000 for the sensory garden at Gingerbread House; and £10,000 for the Princess Christian's Farm marketing budget to increase take-up and visibility. In the prior year, £80,000 was set aside for the on-going development of Princess Christian's Farm.

Restricted funds

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the current and prior year are as follows:

Valero

This donation was received for improvements at Princess Christian's Farm. A transfer of £8,534 was made to general funds during the year in relation to fixed assets purchased using this funding.

Tonbridge Theatre

KASBAH was made Tonbridge Theatre's charity of the year and the donation is to help ongoing projects at Princess Christian's Farm.

Information, advice & guidance

This grant is a Kent County Council service level agreement for the provision of information, advice and guidance to disabled people, families and Carers in the County of Kent. Sufficient resources are held to meet the expectations of this grant.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

18 MOVEMENT ON FUNDS continued

Princess Christian's Farm (PCF) - KCC health & safety funding

The health and safety funding was provided by Kent County Council to enable the farm to be brought up to the current 'safe, warm and dry' standard. This work was completed by 31 March 2023.

DIAL

This grant is a Kent County Council service level agreement for the provision of a disability helpline and volunteer led disability support and advice for people in North West Kent. All funding was spent during the year ended 31 March 2023.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2024 | 2024 | 2024 |
|-----------------------|---------------------|-------------------|--------------------|
| | Unrestricted | Restricted | Total funds |
| | funds | funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,873,442 | - | 1,873,442 |
| Net current assets | 815,435 | 9,964 | 825,399 |
| Long term liabilities | (306,792) | - | (306,792) |
| | <u>2,382,085</u> | <u>9,964</u> | <u>2,392,049</u> |
| | 2023 | 2023 | 2023 |
| | Unrestricted | Restricted | Total funds |
| | funds | funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,891,773 | - | 1,891,773 |
| Net current assets | 725,137 | - | 725,137 |
| Long term liabilities | (435,482) | - | (435,482) |
| | <u>2,181,428</u> | <u>-</u> | <u>2,181,428</u> |

Company number: 06465666
Charity number: 1123362

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

Directors and Trustees:

Karen Richardson

Abbi Caliandro

Stephen Field, Treasurer

Sara Cross

James Mawby

Charissa Baldock

Charity Number: 1123362

Company Number: 6465666

Registered Office:

7 The Hive
Northfleet
Kent, DA11 9DE

Chief Executive Officer and Company Secretary:

Emma Carver

Auditors:

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2024.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Company status

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 1 April 2023:

- James Mawby
- Stephen Field
- Sara Cross
- Charissa Baldock
- Karen Richardson
- Abbi Caliandro

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a) Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b) Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

New Trustees are required to participate in an induction programme together with further training where appropriate.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

c) Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d) Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees, and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures, and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council and Dartford Borough Council.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association, both of which receive Annual Reports and Audited Accounts on request.

e) Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

Objectives and Activities

a) Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

KASBAH's Supported Living Projects

"KASBAH provides specialist support and empowerment in all aspects of independent living skills to any young vulnerable adult with the potential to live independently, to assist them to reach their ultimate goal."

KASBAH's Farm

"There is a role and a place for everyone at Princess Christian's Farm. The learning opportunities are vast with a focus on increasing each person's independence, daily living skills, and employability."

b) Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

c) Strategies for Achieving Objectives

The Advice Service in Partnership with Disability Assist

This service provides information, advice, and guidance on a variety of topics such as general disability advice, entitlements and benefits advice, health, education, aspirations, and transition. The Advice Service is back to its intended flexible format and provision; face to face meetings for benefits advice and home visits are available when there is a justified need.

This service is predominantly volunteer led with one very experienced volunteer taking the lead and making a significant impact and contribution to the people and families she supported. KASBAH are able to offer in-depth knowledge of the Welfare System and support all aspects of support and advice that enables and empowers our member's lives.

Charity Shop

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The charity shop provides a work experience opportunity for service users residing in KASBAH supported living projects, and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and is supported two days a week by Ifield School during term time.

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. Support is provided in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

Community Farm

KASBAH has continued to support the development of a community farm within Northfleet School for Girls, the farm has continued to provide a valuable work experience resource to our service users, although take up has reduced this year.

Princess Christian's Farm

KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of the site and its ability to break-even by Year 2.

The farm holds regular Open Days and events and this year we gained our Exhibition Licence so now offer a wide range of up-close animal encounters. The respite unit was completed in September 2022 and has had regular bookings ever since, we hope to build on this further in 2024/25.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Living Skills Training TimeLine

In 2000 the need for independent living was identified.



In 2002 Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.



In 2007 the lack of suitable adapted move-on accommodation was identified.



In 2009 Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.



2011 KASBAH identified the need for greater freedom and control within a supported living site.



In 2011 Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.



In 2013 an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.



In 2015 KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.



In 2018 KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.



In 2020 the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.



In 2021 the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.



In 2021 Princess Christian Farm became KASBAH's first working farm and stand-alone day service provision.



In 2024 we increased Shortbread's capacity to five and have access to garden rooms to facilitate additional communal space.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

d) Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e) Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

Achievements and Performance

Review of Activities

The Advice Service

The Advice Service made the right decision to move away from the constraints of the Disability Assist/KCC contract and although this has led to a significant decrease in funding into this department, KASBAH has the autonomy to help and assist any disabled person within the KASBAH membership and in North West Kent in the flexible and innovative way the charity always used to. It feels good to be back in control of who we can help and how.

KASBAH has always monitored the effectiveness of this provision by recording the number of contacts rather than by person. The Advice Service supported 1822 requests for support over the last twelve months, and considering the team has reduced from two part-timers, an apprentice and two volunteers to one very able and dedicated volunteer supported and supplemented by the Office Manager, the impact we have had this year is a great achievement and credit to this team.

It is clear from the statistical breakdown below that demand is on the increase, and over the last five months demand and supply has exceeded that of the previous year. Overall we saw a 13% decrease in the number of support requests, but part of this impact was the reframing and need to re-publicise the Advice Service in its original format.

The KASBAH membership continues to grow (with 4 new referrals this year). We do not request people who access the Advice Service to join our membership, therefore this figure is representative of the wider organisation.

Advice Service Annual Statistics

| Month of the Year | Support Given 2022-23 (per enquiry) | Support Given 2023-24 (per enquiry) |
|-------------------|--|--|
| April | 153 | 114 |
| May | 188 | 88 |
| June | 222 | 135 |
| July | 199 | 81 |
| August | 247 | 139 |
| September | 251 | 229 |
| October | 205 | 183 |
| November | 130 | 129 |
| December | 85 | 138 |
| January | 116 | 187 |
| February | 124 | 184 |
| March | 167 | 215 |
| TOTAL | 2087 | 1822 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Charity Shop

The charity shop is supported by the supported living schemes and by Ifield School. The Hive office has been re-instated as KASBAH's Head Office; this was intended to be a temporary move as new office space was finished off at Shortbread but it has worked so well; HR, Finance and the main office function will remain on this site and has enabled additional office space to be available at the Shortbread/Gingerbread site.

Independent Living Skills Training

Seabrooke continues to achieve a high level of success and recognition from funders, service users and parents for its work in training and preparing each person for independent living within their communities. Each year this site trains and enables up to 8 residential people and up to 10 people accessing day service at any one time to learn the skills they will need to live independent lives. We have a 94% success rate in moving people on to a greater level of independence. The provision continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy this year.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard to promote a happy and positive service user dynamic. We made a strategic decision to move this site to a full-time supported living placement Monday to Friday, in order to accommodate an emergency placement with a known KASBAH member who needed our support. This has been a very positive decision and has brought life and happiness to the household. We plan to support the first service user KASBAH wedding in 2024.

Rochester Road has consistently achieved positive outcomes for the service users. This site has had a long-term void now exceeding 12 months; a potentially challenging placement was accepted in August and has worked even better than we had anticipated thanks to the great team support and dynamics at Rochester Road. We are no longer focussing on filling the void as a positive service user dynamic remains the priority, and we are now where we want to be. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site in addition to continual progression. 7 of the service users have now moved on to independent living (own self-contained flats). Maddison also have a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site continues to make this site feel like a family environment. We regularly share, activities, support and staff and have strong, positive friendships on-site. Shortbread introduced its 5th service user this year into the house and no longer offer respite as we have a bespoke provision at the farm. This was another significant change to the house dynamic and it is pleasing to report the house is in a happy place and has additional communal space in the garden that is working really well.

Outreach

The Outreach team has grown this year and feels much more aligned to the supported living model of support with team support and input from every site, the site swaps really aided this team ethic we have strived for throughout the organisation. This provision makes a big impact with support hours always exceeding the funded support package and great opportunities and activities offered each week. We are much closer to reaching our full-cost recovery model goal, but not quite there yet.

The Community Farm

This year KASBAH has continued to support the farm development, but with the move on of a key participant, Rochester Road has now taken a step back from this great initiative.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Princess Christian's Farm

The farm has exceeded KASBAH's expectations, we have increased daily capacity by 16% and have a growing waiting list. The farm offers educational days to local specialist schools three days a week during term time and open events continue to increase and with each event we grow in knowledge and skills to make the most out of every opportunity whilst providing an excellent family based activity to enjoy.

This year's achievements include getting the sensory room fully renovated and in regular use and finally bringing in 300 chickens into the free range unit. Bird flu has prevented this move for two years, but in April we will be welcoming the new birds in and have strong links to get sales in place promptly.

We had the biggest footfall on Open Farm Sunday and we will build on this more next year. The Exhibition Licence is in place and a wide range of up-close experiences are now on offer; the bottle feeding experiences were sold out completely in three days.

Financial Review

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. There is an on-going need for effective cash flow. We have worked hard as an organisation to be in a stronger financial position at year-end, and are pleased to confirm the Gingerbread House mortgage was cleared in full in March 2024.

2023/24 was a year of building on existing knowledge at Princess Christian's Farm; the team has grown and the business model continues to be embedded. There has been a strong focus on the house dynamics in KASBAH's supporting living portfolio; 5 internal moves took place strengthening each site in turn and a new known placement was accepted at Shortbread House; bringing a renewed friendship and comradery to the home.

The charity's goal towards total cost recovery continues with some great outcomes in Outreach and the start of negotiations with Medway Council.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a small surplus which will be re-invested back into the core reserves. This will continue to be our focus until cash reserves exceed 12 months running costs (in terms of cash in bank) to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services should the need arise.

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations,
- Potential closure costs,
- Disaster recovery,
- Routine replacement of equipment/furniture, and,
- Ensure cash flow provisions meet the needs of the charity.

Total funds are £2,392,049 as at 31 March 2024. With restricted reserves amounting to £9,964, the charity is left with free reserves as at 31 March 2024 of £508,643 (being net current assets of £815,435 less long term liabilities of £306,792, as shown in Note 19 on page 29 of the financial statements).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

b. Principal Funding

The financial statements show a total income for the year of £2,611,003 and a surplus of £210,621. This has increased reserve levels to £2,392,049 of which £1,873,442 is held in tangible fixed assets, including 236 Rochester Road, Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £518,607. £9,964 of these liquid assets are held in restricted funds. We made the strategic decision to clear the Gingerbread House mortgage in March 2024. As a result of this, two of the charity's properties are now mortgage free.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

Impact of Covid-19

As an organisation, KASBAH has continued to thrive, we have never seen Covid-19 as a barrier, KASBAH has used this experience as an opportunity to invest more time with each service user and come together as a strong and insurmountable team. This is what KASBAH's does best, we rise to the challenge and find a positive way to move forward.

The support from the staff team, volunteers and KASBAH friends has been fantastic and keeps us focussed on what really matters; our service users. We would not be where we are without the on-going community support and value, we receive each day.

Plans for the Future

KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

There are no additional plans this year, instead we plan to reap the rewards of last year's investment and focus on increasing KASBAH reserves and focussing on the farm meeting a break-even point.

Financial budget for 2024/25 plans:

- £10,000 has been added to the marketing budget for Princess Christian's Farm to increase take-up and visibility,
- £10,000 for full overhaul of the downstairs toilet/shower at Gingerbread House, and,
- £1,000 for Gingerbread sensory garden.

Future Developments

For the year 2024-25 KASBAH anticipates higher income levels and higher expenditure levels due to the on-going expansion at Princess Christian's Farm. We are conservatively planning for a reduction in KCC funding in 2025/26 and as such are investing more in our marketing and publicity of farm events with the aim to increase take-up, revenue and income to meet the potential deficit in funding.

We have no plans to purchase a new property in 2024/25 but would like to further increase the communal space in the garden area at Gingerbread House; we can do this with the resources we have to hand and finally put the sensory garden in place; there are many creative ideas being discussed.

KASBAH will continue to invest in its staff; we now have our first in-house Occupational Therapist and our first qualified Social Worker in due to complete her studies in September 2024. We will be taking on two more social work apprentices in 2024-25 and are still actively looking to implement an Oliver McGowan Trainer within our team.

Auditors

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent, and,
- Prepared 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 proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant audit information of which the Charity's auditors are unaware, and,
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on13/09/24..... and signed on its behalf, by:


.....
Stephen Field (Treasurer of KASBAH)

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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.

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 charitable company 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 charitable company'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.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditor's responsibilities for the audit of the financial statements

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. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the preparation of the financial statements of the company, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, FRS 102 and the Charities SORP.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charity's operations and to avoid material penalties, including the General Data Protection Regulation (GDPR), Care Quality Commission regulation, employment law and health and safety.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected an engagement team with particular familiarity in dealing with charity and not for profit organisations;
- Obtained and reviewed internal policies and procedures and external guidance, including the Care Quality Commission inspection reports;
- Held discussions with management involved in the compliance functions, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements;
- Obtained and reviewed meeting minutes; and,
- Reviewed legal expense accounts for indication of any possible noncompliance.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the key risks were related to posting inappropriate journal entries to overstate income, and management bias in accounting estimates, particularly the fair value of revalued property, and areas of the financial statements requiring judgement, such as the impairment of debtor balances. Audit procedures performed by us included:

- Assessing the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud;
- Designing and performing audit procedures to obtain sufficient appropriate audit evidence in relation to the completeness of income;
- Challenging assumptions made by management in arriving at accounting estimates and judgements; and,
- Identifying and testing journal entries, to ensure there was a clear business rationale for transactions outside the normal course of business.

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, because of the inherent limitations of audit procedures there is a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. For example, whilst we have properly planned and performed our audit in accordance with auditing standards, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely audit procedures are to identify it. Also, the risk of not detecting an irregularity due to fraud is higher than the risk of not detecting one resulting from error, due to probable deliberate concealment, override of controls, collusion or misrepresentations.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2024

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors
Chartered Accountants

Date: 26 September 2024

North House
198 High Street
Tonbridge
Kent TN9 1BE

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

| | | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---------------------------------|-------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | Note | | | | |
| Donations & grants | 3 | 17,188 | 20,355 | 37,543 | 61,122 |
| Charitable activities | 4 | 2,486,941 | - | 2,486,941 | 2,243,877 |
| Other trading activities | 6 | 80,602 | - | 80,602 | 70,175 |
| Investments | | | | | |
| Bank interest | | 5,917 | - | 5,917 | 1,925 |
| Total income | | 2,590,648 | 20,355 | 2,611,003 | 2,377,099 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 49,000 | - | 49,000 | 30,084 |
| Charitable activities | 5 | 2,349,525 | 1,857 | 2,351,382 | 2,539,913 |
| Total expenditure | | 2,398,525 | 1,857 | 2,400,382 | 2,569,997 |
| Net income/(expenditure) | 9 | 192,123 | 18,498 | 210,621 | (192,898) |
| Transfers between funds | | 8,534 | (8,534) | - | - |
| Net movement in funds | | 200,657 | 9,964 | 210,621 | (192,898) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 2,181,428 | - | 2,181,428 | 2,374,326 |
| Total funds carried forward | | 2,382,085 | 9,964 | 2,392,049 | 2,181,428 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET AS AT 31 MARCH 2024

| | Note | £ | 2024 £ | £ | 2023 £ |
|---|------|----------------|------------------|----------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 1,873,442 | | 1,891,773 |
| Current assets | | | | | |
| Stock | 11 | 5,134 | | 6,159 | |
| Debtors | 13 | 319,430 | | 205,908 | |
| Cash at bank and in hand | | 637,297 | | 612,209 | |
| | | <u>961,861</u> | | <u>824,276</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 14 | (136,462) | | (99,139) | |
| Net current assets | | | | | |
| | | | 825,399 | | 725,137 |
| Creditors: amounts falling due after more than one year | 15 | | (306,792) | | (435,482) |
| Total net assets | | | | | |
| | | | <u>2,392,049</u> | | <u>2,181,428</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | 225,929 | | 225,929 |
| Other funds | | | 2,156,156 | | 1,955,499 |
| Restricted funds | | | | | |
| | | | 9,964 | | - |
| | 18 | | <u>2,392,049</u> | | <u>2,181,428</u> |

Approved by the board of trustees on 13/09/24 2024 and signed on its behalf by:


Stephen Field
Treasurer of KASBAH

Company number: 06465666

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

| | | 2024 | 2023 |
|--|------|----------------|------------------|
| | | £ | £ |
| | Note | £ | £ |
| Cash flows from operating activities | | | |
| Net cash provided by operating activities | A | 181,888 | 80,280 |
| Cash flows from investing activities | | | |
| Interest received | | 5,917 | 1,925 |
| Purchase of tangible fixed assets | | (32,331) | (104,442) |
| Net cash flows from investing activities | | (26,414) | (102,517) |
| Cash flows from financing activities | | | |
| Repayment of borrowings | | (130,386) | (17,882) |
| Net cash flows from financing activities | | (130,386) | (17,882) |
| Change in cash and cash equivalents | | 25,088 | (40,119) |
| Cash and cash equivalents brought forward | | 612,209 | 652,328 |
| Cash and cash equivalents carried forward | | 637,297 | 612,209 |
| A. Reconciliation of net income to net cash flow from operating activities | | | |
| Net income for the reporting period <i>As per the statement of financial activities</i> | | 210,621 | (192,898) |
| Adjustments for: | | | |
| Depreciation and loss on disposal of fixed assets | | 50,662 | 40,088 |
| Interest received | | (5,917) | (1,925) |
| Decrease/(Increase) in debtors | | (113,522) | 378,744 |
| (Decrease)/Increase in creditors | | 39,019 | (137,570) |
| Increase/(Decrease) in stock | | 1,025 | (6,159) |
| | | (28,733) | 273,178 |
| Net cash provided by operating activities | | 181,888 | 80,280 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed that there are no significant doubts over the charity's ability to continue as a going concern. As a result, the financial statements have been prepared on a going concern basis.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

2 ACCOUNTING POLICIES continued

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% reducing balance |
| Motor vehicles | 25% straight line |
| Leasehold improvements | 20% straight line, or over the life of the lease |
| Farm machinery | 25% reducing balance |
| Livestock (sheep and goats) | 7 years |

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities. Depreciation is not charged on the properties as the residual value of the properties is not deemed to be materially different from the market value.

Livestock held mainly for production purposes rather than sale, for in excess of two years, is included in fixed assets and capitalised at cost of acquisition, or cost of production, as appropriate and depreciated on a straight line basis.

2.8 Stock

Stock consists of shop stock and livestock. Stock is stated at the lower of cost and estimated selling price less costs to sell. Shop stocks are valued in the accounts on an average cost basis. Livestock is a biological asset but not depreciated, on the basis animals are held for less than a year before they are sold. Livestock is valued on a deemed cost basis.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.10 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.11 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

2.12 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.13 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

3 INCOME FROM DONATIONS AND GRANTS

| | Independent Skills Training | Princess Christian's Farm | Total 2024 £ | Total 2023 £ |
|--|--------------------------------|---------------------------------|--------------------|--------------------|
| Donations | 4,329 | 26,510 | 30,839 | 10,467 |
| Grants: | | | | |
| PCF - Kent County Council health & safety funding | - | - | - | 41,694 |
| Kent County Council - Workforce recruitment and retention fund | - | - | - | 864 |
| Rural Payments Agency | - | 5,890 | 5,890 | 7,285 |
| Other grants | 808 | 6 | 814 | 812 |
| | <u>5,137</u> | <u>32,406</u> | <u>37,543</u> | <u>61,122</u> |

The comparative figures include £41,694 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

| | Advice & Information 2024 £ | Independent Skills Training 2024 £ | Princess Christian's Farm 2024 £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|--------------------------------------|---|--|--------------------|--------------------|
| Kent County Council: | | | | | |
| Independent Skills Training | - | 1,566,067 | - | 1,566,067 | 1,418,318 |
| Information, Advice & Guidance | - | - | - | - | 15,000 |
| DIAL | - | - | - | - | 15,000 |
| Independent Skills Training (Farm) | - | - | 456,741 | 456,741 | 379,349 |
| Medway Unitary Authority | - | 121,547 | - | 121,547 | 104,740 |
| Dartford Borough Council | - | 95,907 | - | 95,907 | 91,349 |
| Gravesham Borough Council | - | 195,392 | - | 195,392 | 179,181 |
| Other sponsors and donors | 500 | 50,787 | - | 51,287 | 40,940 |
| | <u>500</u> | <u>2,029,700</u> | <u>456,741</u> | <u>2,486,941</u> | <u>2,243,877</u> |

The comparative figures include £30,000 of restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2024 £ | Independent Skills Training 2024 £ | Princess Christian's Farm 2024 £ | Total 2024 £ | Total 2023 £ |
|----------------------------------|--------------------------------------|---|--|--------------------|--------------------|
| Direct activity costs | - | 288,431 | 217,867 | 506,298 | 559,105 |
| KCC health and safety costs | - | - | 394 | 394 | 288,872 |
| Direct staff costs | - | 1,030,334 | 366,048 | 1,396,382 | 1,330,082 |
| Support costs allocated (note 8) | 10,112 | 352,804 | 85,392 | 448,308 | 364,339 |
| | <u>10,112</u> | <u>1,671,569</u> | <u>669,701</u> | <u>2,351,382</u> | <u>2,542,398</u> |
| Surplus / (deficit) for the year | <u>(9,612)</u> | <u>358,131</u> | <u>(212,960)</u> | <u>135,559</u> | <u>(298,521)</u> |

The comparative figures include £329,601 of restricted expenditure.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

6 INCOME FROM OTHER TRADING ACTIVITIES

| | Charity shop 2024 £ | Café income 2024 £ | Farm shop and related income 2024 £ | Fundraising events 2024 £ | Total 2024 £ | Total 2023 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop income | 3,899 | - | - | - | 3,899 | 4,182 |
| Café income | - | 20,260 | - | - | 20,260 | 3,828 |
| Farm shop income | - | - | 14,267 | - | 14,267 | 27,998 |
| Sale of animals & farming produce | - | - | 14,359 | - | 14,359 | 8,687 |
| Hay sales | - | - | 9,817 | - | 9,817 | 12,417 |
| Farm open days and events | - | - | - | 15,553 | 15,553 | 10,195 |
| Fundraising events | - | - | - | 2,447 | 2,447 | 2,868 |
| | <u>3,899</u> | <u>20,260</u> | <u>38,443</u> | <u>18,000</u> | <u>80,602</u> | <u>70,175</u> |

7 EXPENDITURE ON RAISING FUNDS

| | Charity shop 2024 £ | Café income 2024 £ | Farm shop and related income 2024 £ | Fundraising events 2024 £ | Total 2024 £ | Total 2023 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop costs | 3,445 | - | - | - | 3,445 | 4,164 |
| Café costs | - | 10,657 | - | - | 10,657 | 30 |
| Farm shop and related costs | - | - | 10,041 | - | 10,041 | 5,090 |
| Sale of animals & farming produce | - | - | 16,458 | - | 16,458 | 5,869 |
| Hay sales | - | - | 4,836 | - | 4,836 | 9,755 |
| Fundraising events | - | - | - | 2,439 | 2,439 | 860 |
| Support costs allocated (note 8) | 81 | 250 | 736 | 57 | 1,124 | 1,831 |
| | <u>3,526</u> | <u>10,907</u> | <u>32,071</u> | <u>2,496</u> | <u>49,000</u> | <u>27,599</u> |
| Surplus for the year | <u>373</u> | <u>9,353</u> | <u>6,372</u> | <u>15,504</u> | <u>31,602</u> | <u>42,576</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

8 SUPPORT COSTS

| | 2024 £ | 2023 £ |
|-------------------------------------|-----------|-----------|
| Staff costs | 188,410 | 158,788 |
| Premises costs | 44,968 | 24,041 |
| Staff training and travel | 27,417 | 24,628 |
| Printing, postage and stationery | 7,053 | 7,697 |
| Telephone | 6,056 | 5,877 |
| IT Support and maintenance | 15,364 | 12,530 |
| Repairs and maintenance | 2,762 | 607 |
| Equipment hire | 5,689 | 2,372 |
| Subscriptions | 641 | 853 |
| Professional fees | 19,973 | 10,458 |
| Website design and public relations | 1,478 | 2,780 |
| Small grants scheme | 500 | 250 |
| Miscellaneous expenses | 1,844 | 1,356 |
| Motor running costs | 12,003 | 13,724 |
| Bank charges | 663 | 1,090 |
| Bad debt expense | 46,663 | 44,311 |
| Depreciation of fixed assets | 23,939 | 19,076 |
| Loss on disposal of fixed assets | 42 | 1,877 |
| Governance costs: | | |
| Audit and accountancy | 10,200 | 11,980 |
| Legal and consultancy fees | 27,446 | 16,889 |
| Trustee and Board expenses | 944 | 1,130 |
| Trustee indemnity insurance | 5,377 | 3,856 |
| | 449,432 | 366,170 |

| | 2024 % | 2024 £ |
|---|-----------|-----------|
| <i>Allocation based on estimated usage:</i> | | |
| Raising funds | 0.25% | 1,124 |
| Charitable activities: | | |
| Advisor / DIAL | 2.25% | 10,112 |
| Independent Skills Training | 78.50% | 352,804 |
| Princess Christian Farm | 19.00% | 85,392 |
| | 100.00% | 449,432 |

9 NET INCOME / (EXPENDITURE)

| | 2024 £ | 2023 £ |
|--|-----------|-----------|
| Net income is stated after charging: | | |
| Operating lease payments | 114,257 | 112,284 |
| Auditors' remuneration for audit services | 5,200 | 3,930 |
| Auditors' remuneration for audit services - relating to the prior year | - | 3,100 |
| Auditors' remuneration for accountancy services | 5,000 | 4,950 |
| Depreciation | 50,620 | 38,212 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

10 STAFF COSTS

| | 2024 £ | 2023 £ |
|----------------------------------|------------------|------------------|
| Wages and salaries | 1,445,086 | 1,353,843 |
| Employer's national insurance | 110,015 | 101,098 |
| Employer's pension contributions | 29,691 | 33,930 |
| | <u>1,584,792</u> | <u>1,488,871</u> |

The average number of employees during the year is as follows:

| | 2024 No | 2023 No |
|-----------------------------|------------|------------|
| DIAL | - | 1 |
| Independent Skills Training | 59 | 56 |
| Princess Christian's Farm | 16 | 15 |
| | <u>75</u> | <u>72</u> |

One (2023: one) employee received employment benefits (excluding employer pension contributions) of between £80,001 and £90,000 in the period.

11 STOCK

| | 2024 £ | 2023 £ |
|-------------------|--------------|--------------|
| Farm shop stock | 1,849 | 3,129 |
| Biological assets | 3,285 | 3,030 |
| | <u>5,134</u> | <u>6,159</u> |

Biological assets include one class of asset held for re-sale, being pig stock.

The carrying amount of biological assets held in the period is as follows:

| | Total £ |
|---------------------------------|--------------|
| Opening cost | 3,030 |
| Increases from purchases | 5,220 |
| Decreases attributable to sales | (4,965) |
| Closing cost | <u>3,285</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

| 12 TANGIBLE FIXED ASSETS | Freehold property £ | Motor vehicles £ | Leasehold improvements £ | Fixtures, fittings & equipment £ | Farm machinery £ | Livestock £ | Total £ |
|--------------------------|---------------------------|------------------------|--------------------------------|---|------------------------|----------------|------------|
| Cost or valuation | | | | | | | |
| At 1 April 2023 | 1,675,000 | 48,540 | 115,218 | 89,481 | 46,960 | 6,595 | 1,981,794 |
| Additions | - | 5,900 | 11,823 | 14,608 | - | - | 32,331 |
| Disposals | - | - | - | (630) | - | - | (630) |
| At 31 March 2024 | 1,675,000 | 54,440 | 127,041 | 103,459 | 46,960 | 6,595 | 2,013,495 |
| Depreciation | | | | | | | |
| At 1 April 2023 | - | 28,019 | 16,365 | 39,967 | 4,728 | 942 | 90,021 |
| Charge for the year | - | 10,905 | 15,181 | 13,034 | 10,558 | 942 | 50,620 |
| Disposals | - | - | - | (588) | - | - | (588) |
| At 31 March 2024 | - | 38,924 | 31,546 | 52,413 | 15,286 | 1,884 | 140,053 |
| Net book value | | | | | | | |
| At 31 March 2024 | 1,675,000 | 15,516 | 95,495 | 51,046 | 31,674 | 4,711 | 1,873,442 |
| At 31 March 2023 | 1,675,000 | 20,521 | 98,853 | 49,514 | 42,232 | 5,653 | 1,891,773 |

The freehold property was revalued as at 31 March 2022 by Sealeys Walker Jarvis estate agents. The trustees have reviewed the valuation as at 31 March 2024 and confirmed no change in fair value. The carrying amount of freehold property under the historical cost model would be £1,451,690 (2023: £1,451,690).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

| 13 DEBTORS | 2024 £ | 2023 £ |
|---|-----------|------------|
| Support costs receivable | 240,791 | 185,897 |
| Prepayments and accrued income | 48,406 | 5,323 |
| Other debtors | 30,233 | 14,688 |
| | 319,430 | 205,908 |
| | 319,430 | 205,908 |
| 14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 £ | 2023 £ |
| Bank loans | 16,345 | 18,041 |
| Accounts payable | 54,221 | 19,343 |
| Social security and other tax | - | 22,039 |
| Accruals and deferred income | 42,580 | 18,170 |
| Other creditors | 23,316 | 21,546 |
| | 136,462 | 99,139 |
| | 136,462 | 99,139 |
| | 2024 £ | 2023 £ |
| Deferred income included above: | | |
| Incoming resources deferred in the previous period | 407 | 129,226 |
| Released to the Statement of Financial Activities | (407) | (129,226) |
| Incoming resources deferred in the current period - grant and contract income | - | 407 |
| | - | 407 |
| Carried forward | - | 407 |
| 15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | 2024 £ | 2023 £ |
| Bank loans | 306,792 | 435,482 |
| | 306,792 | 435,482 |
| Amounts repayable after more than five years: | | |
| By instalments | 234,135 | 365,960 |
| | 234,135 | 365,960 |

The bank loan is secured by way of a legal mortgage charge, dated 28 November 2018, over the Shortbread House property in Northfleet.

A second bank loan was fully repaid in the year and the respective legal charge, dated 12 February 2015, over the Gingerbread House property in Northfleet, was satisfied post year-end.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

16 FINANCIAL COMMITMENTS

At 31 March 2024 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2024 £ | 2023 £ |
|----------------------|----------------|----------------|
| Land and buildings | | |
| Due within one year | 62,818 | 55,865 |
| In two to five years | 65,563 | 62,625 |
| More than five years | 38,750 | 53,750 |
| | <u>167,131</u> | <u>172,240</u> |

17 RELATED PARTY TRANSACTIONS

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel.

None of the trustees have been paid any remuneration (2023: none). One member of the board (2023: 1) received a gift for their efforts during the year, as authorised by the CEO, with the below monetary value:

| | 2024 £ | 2023 £ |
|-------------|-----------|-----------|
| Name | | |
| S. Field | <u>16</u> | <u>24</u> |

During the year, no trustees were reimbursed for expenses (2023: none).

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £85,970 (2023: £86,317).

During the year, three members of the CEO's family were remunerated for services provided to the charity in relation to Supported Living projects and Princess Christian's Farm. This amounted to £62,539 in total (2023: £48,145).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

18 MOVEMENT ON FUNDS

| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2024 £ |
|---------------------------|-------------------------|------------------|--------------------|----------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| 27 East Kent Avenue | - | - | - | - | - |
| | <u>225,929</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>225,929</u> |
| Revaluation reserve | 225,929 | - | - | - | 225,929 |
| General funds | 1,875,499 | 2,590,648 | (2,398,525) | 67,534 | 2,135,156 |
| Designated funds | 80,000 | - | - | (59,000) | 21,000 |
| | <u>2,181,428</u> | <u>2,590,648</u> | <u>(2,398,525)</u> | <u>8,534</u> | <u>2,382,085</u> |
| Total unrestricted funds | 2,181,428 | 2,590,648 | (2,398,525) | 8,534 | 2,382,085 |
| Restricted funds | | | | | |
| Valero | - | 12,500 | (1,573) | (8,534) | 2,393 |
| Tonbridge Theatre | - | 7,855 | (284) | - | 7,571 |
| | <u>-</u> | <u>20,355</u> | <u>(1,857)</u> | <u>(8,534)</u> | <u>9,964</u> |
| Total restricted funds | - | 20,355 | (1,857) | (8,534) | 9,964 |
| | <u>-</u> | <u>20,355</u> | <u>(1,857)</u> | <u>(8,534)</u> | <u>9,964</u> |
| Total funds | <u>2,181,428</u> | <u>2,611,003</u> | <u>(2,400,382)</u> | <u>-</u> | <u>2,392,049</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

18 MOVEMENT ON FUNDS continued

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|--|-------------------------|------------------|---------------------|------------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| 27 East Kent Avenue | (2,619) | - | - | 2,619 | - |
| | <u>223,310</u> | <u>-</u> | <u>-</u> | <u>2,619</u> | <u>225,929</u> |
| General funds | 1,761,637 | 2,305,405 | (2,240,396) | 48,853 | 1,875,499 |
| Designated funds | 85,000 | - | - | (5,000) | 80,000 |
| Total unrestricted funds | <u>2,069,947</u> | <u>2,305,405</u> | <u>(2,240,396)</u> | <u>46,472</u> | <u>2,181,428</u> |
| Restricted funds | | | | | |
| PCF - Kent County Council health & safety funding | 304,379 | 41,694 | (299,601) | (46,472) | - |
| Information, advice & guidance | - | 15,000 | | (15,000) | - |
| DIAL | - | 15,000 | | (15,000) | - |
| Total restricted funds | <u>304,379</u> | <u>71,694</u> | <u>(299,601)</u> | <u>(76,472)</u> | <u>-</u> |
| Total funds | <u>2,374,326</u> | <u>2,377,099</u> | <u>(2,539,997)</u> | <u>-</u> | <u>2,181,428</u> |

Designated funds

Transfers to designated funds represent funds set aside to be used as follows: £10,000 for the full overhaul of a bathroom at Gingerbread House; £1,000 for the sensory garden at Gingerbread House; and £10,000 for the Princess Christian's Farm marketing budget to increase take-up and visibility. In the prior year, £80,000 was set aside for the on-going development of Princess Christian's Farm.

Restricted funds

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the current and prior year are as follows:

Valero

This donation was received for improvements at Princess Christian's Farm. A transfer of £8,534 was made to general funds during the year in relation to fixed assets purchased using this funding.

Tonbridge Theatre

KASBAH was made Tonbridge Theatre's charity of the year and the donation is to help ongoing projects at Princess Christian's Farm.

Information, advice & guidance

This grant is a Kent County Council service level agreement for the provision of information, advice and guidance to disabled people, families and Carers in the County of Kent. Sufficient resources are held to meet the expectations of this grant.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

18 MOVEMENT ON FUNDS continued

Princess Christian's Farm (PCF) - KCC health & safety funding

The health and safety funding was provided by Kent County Council to enable the farm to be brought up to the current 'safe, warm and dry' standard. This work was completed by 31 March 2023.

DIAL

This grant is a Kent County Council service level agreement for the provision of a disability helpline and volunteer led disability support and advice for people in North West Kent. All funding was spent during the year ended 31 March 2023.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2024 | 2024 | 2024 |
|-----------------------|---------------------|-------------------|--------------------|
| | Unrestricted | Restricted | Total funds |
| | funds | funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,873,442 | - | 1,873,442 |
| Net current assets | 815,435 | 9,964 | 825,399 |
| Long term liabilities | (306,792) | - | (306,792) |
| | <u>2,382,085</u> | <u>9,964</u> | <u>2,392,049</u> |
| | 2023 | 2023 | 2023 |
| | Unrestricted | Restricted | Total funds |
| | funds | funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,891,773 | - | 1,891,773 |
| Net current assets | 725,137 | - | 725,137 |
| Long term liabilities | (435,482) | - | (435,482) |
| | <u>2,181,428</u> | <u>-</u> | <u>2,181,428</u> |

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1123362

Accounts

KASBAH Annual Review 2022/23

A COMPANY LIMITED BY GUARANTEE



Supporting people with
disabilities towards independence

Acknowledgements

We would like to thank the following for their help and support, without which we would not be able to provide such a high quality service.

OUR FUNDERS/SUPPORTERS

| | |
|---|------------------------------|
| Kent County Council | Cameron McKenna Foundation |
| Medway Council | Northfleet & Ebbsfleet Lions |
| Dartford Borough Council | GCHA |
| Gravesham Borough Council | HABINTEG |
| Graham Webb (MBE) | GTCI |
| Hattie Webb | Valero Benefit Day (for PCF) |
| London Road Press (Sponsor of KASBAH stationery) | |

THANK YOU TO ALL THE GENEROUS DONOR ORGANISATIONS AND INDIVIDUALS WHO HAVE GIVEN US FUNDS IN 2022/23

VOLUNTEERS

Thank you to everyone who has contributed his or her time, support and resource to KASBAH over the last year.

FINANCIAL SERVICES

BANKING

Caf Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Alliance & Leicester Plc
Bootle
Merseyside
G1R 0AA

ACCOUNTANTS (Payroll)

Henry Reeves & Co
11 Albion Place
Maidstone
Kent ME14 5DY

AUDITORS

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent TN9 1BE

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Chair's Foreword

2022/23 has been a year of hard work, development, huge commitment, and with a strong focus on the successful integration of Princess Christian's Farm into the KASBAH family. This was only possible as a result of the on-going dedication and support of the full staff team and volunteer support across the organisation.

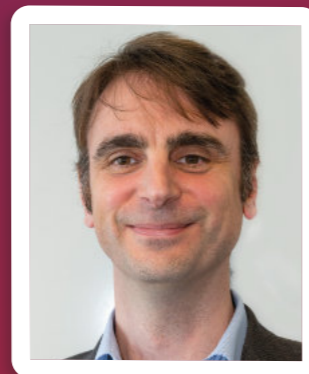
KASBAH continues to develop as a charity year on year, and it is immensely satisfying to note the range of practical achievements this year, not least the significant farm improvements: increasing farm capacity, developing on-site parking, building a bespoke workshop to enable larger projects to take place, and the addition of extra paddocks to enable more animals to enjoy the sunshine. We have also continued to build on our team's knowledge, skills, and training to ensure that we provide consistent, high-quality support to every person that accesses a KASBAH service. We welcome constructive feedback and will continue to strive to be a leading provider in supporting living and the promotion of daily living skills.

Our formal partnership with Disability Assist has now ended after Year One, which has been a positive experience throughout and enabled us to jointly assist many new referrals and increase individual outcomes at a time where personal finances have been pushed to the limits. KASBAH will continue to work informally with Disability Assist in the same spirit and are eager to support the referrals who fall outside of the current tender remits; in particular people with learning disabilities and/or ASD.

Our effective teamwork was again highlighted with KASBAH's second nomination for Employee of the Year Award (Gold) from Investors in People. This was a significant achievement and is due in no small part to the trust and commitment the

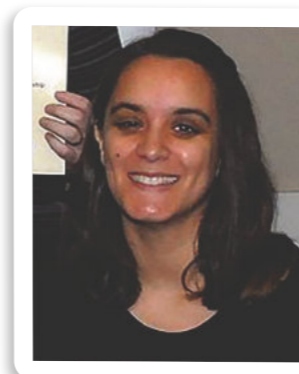
new farm team gave to KASBAH following the acquisition of the farm last year, as well as the extremely positive welcome and integration from the existing team. This award recognises both the support and time we invest in our staff team and the willingness and professionalism of the staff team who are always willing to go the extra mile to support our service users.

I would like to say a heart-felt thank you to the whole (and tireless!) KASBAH team, to our dedicated managers, our phenomenal volunteers, as well as each of the KASBAH trustees for another successful year. I am confident we will continue to overcome each challenge together and with the best interests of the KASBAH members always at the centre of every decision. I am hugely proud of the work that the charity undertakes and the experience of those who access our service, and I look forward to continuing success in the future.



Dr. Jim Mawby
Chair of Trustees.

Chief Executive Officer's Report



2022-2023 has been a year of development; with a significant focus on meeting the health and safety needs at Princess Christian's Farm and putting the farm action plan into practice. Key achievements:

- Daily capacity at the farm has increased by **40%**
- Staffing levels across the organisation have increased by **15%** to meet the growing needs of the organisation
- **Shortbread House** identified its fourth service user and have been facilitating a slow-paced transition
- Seabrooke House is at **full occupancy**
- **Seabrooke House** has taken the gradual move away from a short-term training project to a mid-term supported living scheme
- **Finance** has been scrutinised and a variety of initiatives have been put in place to maximise income; full cost recovery models are in place for all sites with the exception of the farm and Outreach, a full review of rents, service charges and support costs took place
- The **Real National Living Wage** was implemented to every staff member over 23
- **As an organisation** we have remained focussed on working with Covid-19 rather than seeing this as a barrier
- We have **strengthened** the office team with a new full-time role
- We **successfully** completed Year One of the Disability Assist information, advice, and guidance sub-contractor role
- Maintained a strong focus on **PBS** and consistently adopting a low arousal approach
- Increased focus on **mental well-being** throughout the staff team
- KASBAH was nominated as **Employer of the Year (Gold)** for the second time
- Continued support to the KASBAH staff team and in turn the staff team have ensured KASBAH has maintained its **strong reputation** for excellent practice and intervention
- We have taken a **firmer approach** to house rules and support agreements and have moved two challenging placements on to more appropriate provisions

“
This has been a positive year; KASBAH continues to grow and develop but just as importantly we have made time to have lots of fun and thoroughly enjoy our happy place (PCF).
”

As an organisation we pride ourselves on our ability to adapt, we identify a problem and work cohesively as a team to find viable and long-term solutions; the support and understanding of our fantastic work force gives the organisation the strength and ability to adapt and manage change effectively. We regularly update KASBAH's Five Year Vision in line with new ventures and directions - this document is available to view on our website - www.kasbah.org.uk.

Emma Carver
Chief Executive Officer

Financial Report

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. There is an on-going need for effective cash flow as the majority of KASBAH's reserves are tied up in the properties. The organisation brought forward a balance of £304,379 in the form of grant from Kent County Council to complete the Health and Safety works at Princess Christian's Farm. We have worked hard as an organisation to be in a strong financial position at year end which we are pleased to confirm has been achieved even with a small, anticipated deficit (£192,898) with a total annual turnover of £2,377,099. Please see the full audited accounts for further information and impact as this year was more complex to document due to increasing farm activities.

2022/23 has been a year of in-house development and investing in each KASBAH site to maintain the high-quality provisions we are proud to provide. Kent County Council provided an extensive list of health and safety works to be completed at the farm and

we successfully met each target by December 2022. The biggest achievement was the commissioning of both an extensive workshop and a bespoke sensory room. KASBAH also replaced three kitchens, pebble dashed one of the properties and updated fixtures and fitting in all sites.

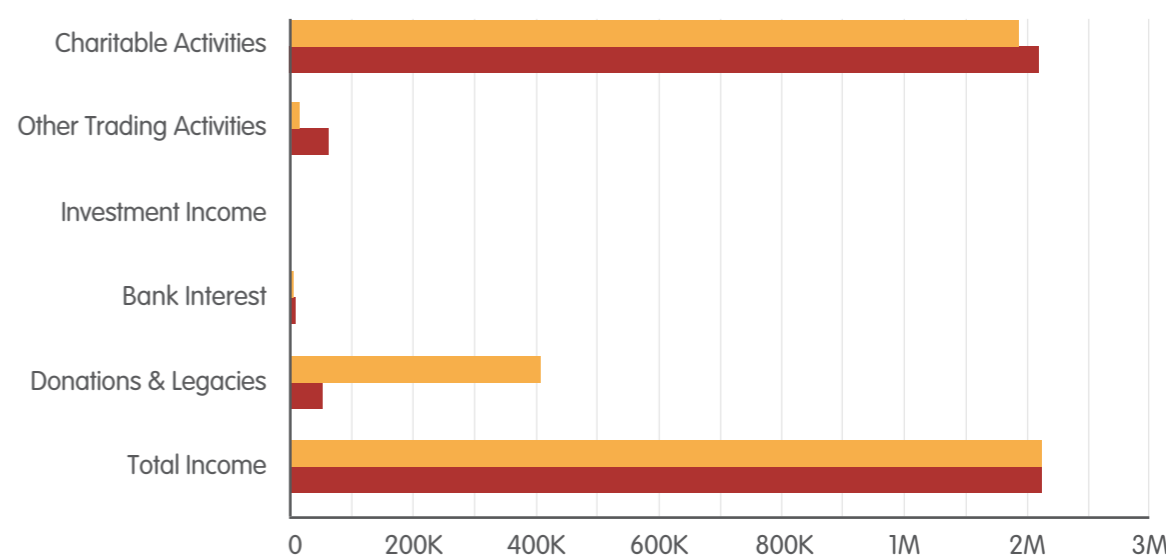
KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation).

If you would like to see our full Trustee Report and Accounts for this year, please call the KASBAH office on 01474 536501 or alternatively they can be viewed on the KASBAH website (www.kasbah.org.uk) or the Charity Commission website (www.charitycommission.gov.uk).

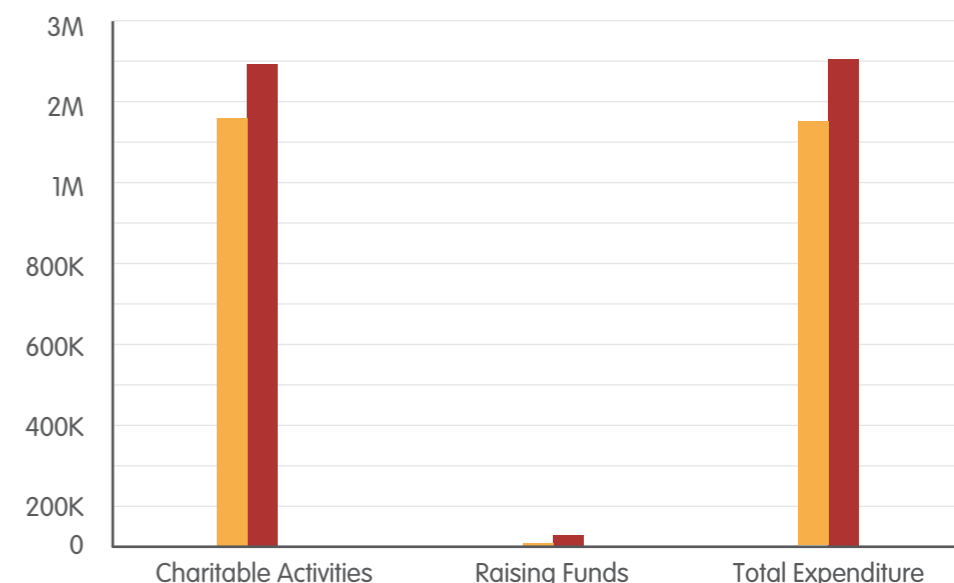
Income Comparison 2022/2023

2022
2023



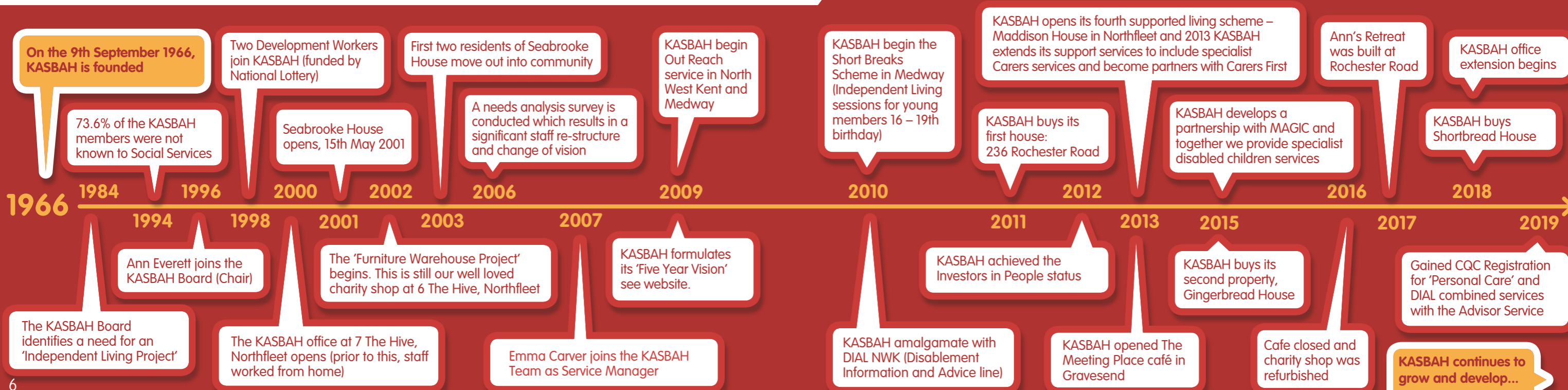
Expenditure Comparison 2022/2023

2022
2023



Significant Dates

The following timeline sets out the key events and/or achievements of KASBAH's history:



What We Do and Why We Do It

THE VISION

To support people with disabilities towards greater independence, choice and equality.

THE MISSION

KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members.

Together we will create innovative solutions to meet new identified needs and expand the organisation.

THE ORGANISATION'S CORE VALUES

KASBAH will promote:

- Empowerment and a greater level of independence to the members
- Specialist training in all aspects of daily living skills
- Informed choices and decisions
- Inclusion and community participation
- A flexible range of support services to meet the member's individual needs
- Self reliance and self confidence
- Personal achievement in own goals
- Continuous improvement of the standing and reputation of KASBAH

DEVELOPMENT

KASBAH continues to focus on development, regularly asking the members for feedback and introducing a robust customer satisfaction monitoring aid in the form of simple questionnaires. One nominated staff member within each service provision undertakes this task.

The focus has continued to be partnership - working with statutory and voluntary agencies, raising the organisation's profile and ensuring the service is meeting the membership's changing needs, as well as ensuring all services are accessible to the different needs of KASBAH members.

The KASBAH newsletter (KASBAH News) has continued to improve, with increased member involvement.

QUALITY MANAGEMENT

“ Internal control measures are in place and are working effectively for the organisation. Steps have been taken throughout the last financial year and actioned in order to minimise risk to the organisation. ”

KASBAH Board

Outreach

Outreach is the end product for our service users who have progressed through our training houses. We support each person to live as independently as is possible within their own homes. The Outreach team consists of six Life Skills Coach with many years of experience and knowledge which helps each person thrive. The team supports and encourages each person to do all the tasks that are needed in everyday life, such as cleaning, shopping, cooking, laundry, support to pay utility bills and understand letters as well as have a positive structure to the day and week. As a team we also invest extensive time in providing emotional support.

Then there is the fun side of Outreach support. The team have identified that when a service user moves into independent living, they find that it is very different from being in a supported living environment where there are always others around and can often feel isolated and alone when they take the big leap to living on their own. So we make sure we provide regular opportunities for shared support and group activities. The option for a group Social Day is available every Friday and this is often the highlight of each person's week; we offer a wide range of activities and opportunities. As this part of the support is group based; we support learning to share and compromise, while enjoying themselves and each other, we encourage everyone to make lasting friendships and maintain those friendships. We do this by encouraging respect for each other's opinions, likes and dislikes, by taking turns to choose the activities and listening to others opinion's, for example, if there is a show, film or place that they would like to see/visit, they take turns to decide on the weekly activity.

The team always tries its best to meet the needs of each individual. We approach each person with an open mind and work in partnership with them to achieve their personal goals. We will always respect personal choices and encourage each person to be as independent, fulfilled, happy and healthy as possible.

ACHIEVEMENTS

- Over the past twelve months we have visited the London Dungeon and Borough Market as well as a variety of day trips to local attractions including the seaside.
- The team have supported service users to access their individual hobbies and assisted to find voluntary work and join clubs that are of interest to them.
- We support an annual short holiday with the service users which is really enjoyed, this year we all went to Brighton and it was great fun for everyone.



“Run by disabled people, for disabled people.”

DIAL and the Advisor Service are continuing to work together and are still proving to be a very successful team. Following on from the challenges of Covid 19 restrictions, our team of dedicated volunteers continued supporting clients and members through telephone appointments and this year also saw an increase in return to face-face appointments held at the KASBAH Office.

This year KASBAH partnered with Disability Assist to provide information and advice services to clients in North West Kent.

About Disability Assist

Disability Assist is a charity which helps people with disabilities in Kent to live more independent lives. This means having the right support in place and being in control to live the life they choose.

We are run by disabled people, so we understand the challenges of life with a disability or long-term health condition. We support disabled people to have choice and control in all aspects of their lives.

KASBAH Staff and Volunteers worked with Disability Assist to receive referrals that came in through the centralised contact number or to KASBAH directly for clients in the area of North West Kent.

KASBAH also continued to provide its information and advice service to the wider KASBAH membership across Kent and Medway.



Case Study Mr B

This Client came to us originally for support with his PIP application. He had a back injury previously and unfortunately this had caused long term effects meaning he had chronic pain and mobility issues, this had also led to him being unable to work. We were able to support him to fill in his PIP application, which was successful.

He then returned to us for support with his Housing benefit application, he had recently moved into sheltered housing accommodation, prior to this he lived with his mother before she passed away, so had never applied himself and was unsure how to do this. We explained how housing benefit worked and were able to provide face to face support for him to apply. We then gave him some help with calling the council for updates on his application progress when he had not heard anything.

Within the same month we helped him to apply for Universal credit, this is done online, and he was finding the process difficult to understand. We managed to set him up a universal credit account, make the application and book an appointment for him to show his ID and supporting paperwork.

He was finding the process a bit overwhelming, with applying for three different things in the space of two months and not having much understanding of the processes or technology. He called our advice line a few times following his applications for both emotional and practical support. He had some issues logging into his Universal credit account and we were able to help him resolve this, he also felt quite lonely so spending some time on the phone having a catch up with him seemed to really brighten his day. All his applications have been successful, and he has been incredibly thankful for the support we have given him and will call if he needs any further help or just a chat.

Case Study – client S

Mr S was a returning DIAL client who required assistance for a PIP review. The Advisor assisted the client to fill out the form and sort through evidence to accompany the form. During the appointment, the client stated that they were concerned that they were not receiving the correct rate of ESA. The Advisor helped the client to contact DWP and request a review which the Advisor supported them with.

As a result of DIAL’s assistance the clients rates for both benefits was increased. The client received some back dated benefit payment and had severe disablement premium added to their benefits.

The client was extremely grateful for the assistance with both benefit claims.

“Thankyou Michael
Your work on S’s behalf has
been so helpful
We really do appreciate all
you have done
We will keep you updated of
all progress”
All the best Mr & Mrs S

“Thank you to Carly, she
supported me to fill out my PIP
form and I couldn’t have done it
without her”
Mr D

ACHIEVEMENTS

- Forming a new partnership with Disability Assist.
- Maintaining good working relationships with our dedicated volunteers whilst they have been working remotely in such challenging times.
- Continuing to offer comprehensive support and guidance throughout a very difficult year.
- Forming positive relationships with our new members.

END OF YEAR STATISTICS

01 APRIL 2022 – 31 MARCH 2023

| Month | No. of contacts 2021-2022 | No. of contacts 2022-2023 |
|---------------|------------------------------|------------------------------|
| April | 145 | 156 |
| May | 180 | 188 |
| June | 248 | 222 |
| July | 208 | 199 |
| August | 144 | 247 |
| September | 116 | 251 |
| October | 148 | 205 |
| November | 108 | 130 |
| December | 91 | 85 |
| January | 120 | 116 |
| February | 148 | 124 |
| March | 190 | 167 |
| Totals | 1846 | 2087 |

Hattie Webb House

Hattie Webb House is located in the heart of Rochester town, close to all amenities and good public transport services. At this moment in time the house is occupied by three tenants, two have physical and learning disabilities and one has learning disabilities. The house is fully adapted to meet the needs of all our service users that have physical disabilities.

All three current tenants that live in the house meet the criteria for being at Hattie Webb House in terms of their disabilities and identified areas of support that is required to live an independent life within our community.

We have two dedicated and knowledgeable members of staff on site, one part time House Co-ordinator, one full time Life Skills Coach and additional bank support when required. The house is staffed Monday to Friday and at weekends for meal support, there is the option for evening and weekend staff support upon request for activities outside of the usual working hours. The bank staff cover when there is sickness or holiday cover required this ensures that support is present when there is absence with regular staff. The house tenants have access to 24 hours out of hours emergency call provision; this is done on a rota system between the two HWH staff. The tenants have demonstrated recently that they are very capable of looking out for each other and supporting each other when required in the event of an emergency. Very often they contact on call for advice and guidance on what to do in an emergency situation.

Hattie Webb House provides a 1-1 day respite service provision for young adults with learning and or physical disabilities, this service is based at Hattie Webb House and staff provide independent living skills training. These sessions require booking in advance are from 10am until 2pm. At present we have 2 service users that access this service during the week. Staff are allocated responsibility for each session to ensure consistency and person centred when planning activities and timetables incorporating the main key areas of learning within the tasks that they have chosen.

At Hattie Webb House we promote independence and ensure we provide a person-centred approach with all of our service users; we aim to empower existing skills in order to achieve great outcomes. We are always happy to welcome new and previous visitors into our house and we will even provide a nice cuppa and a chat, if your very lucky there may even be a biscuit or cake on offer too.

Dawn Varley
House Co-ordinator



"Living at HWH is the best decision that I have made, I enjoy my own company and knowing that others are around puts my mind at ease that I am not alone. The staff are very supportive and always approachable when I need help or advice".



Gingerbread House



Gingerbread house is a large five-bedroom chalet bungalow in Northfleet. It has been extended over two floors. The entrance is spacious and welcoming, full of both light and personality and is the hub of the house. This is where our service users living within the property both dine and take part in all sorts of in-house activities.

This property offers shared living accommodation for up to four people with a sleep-in provision for those who need additional support during the night.

Over the last year our service users have accessed a variety of activities within the community dance exercise classes, sports, football sessions, New Yorker club, once monthly discos, and pub nights.

Gingerbread service users all access PCF once or twice weekly, thoroughly enjoying the opportunity to work in a true life setting with a menagerie of different animals. Because we are so busy with our animals at the farm, we made

the decision to migrate our animals in the garden over to PCF to be cared for by our wider service user community.

Teepan, Thomas, Sam and Sophie are still happily living at Gingerbread House supported by their staff team. Our person-centred approach has enabled everyone to flourish within this setting. Everyone's confidence and independence has grown, with our focus promoting effective two-way communication, which has been noted by outside care professionals that there has been a vast improvement for all service users living at Gingerbread House.



OVERVIEW

- Gingerbread and Shortbread House are our complex needs projects. We focus on positive re-enforcement and behaviour support approaches; our PBS coaches have all been Studio 3 stress management trained. With Studio 3 trainers working alongside our teams.
- We practice low arousal approaches with person centred support, our four young disabled people benefit from positive peer support in a shared home environment.
- We work closely with all parent cares where they continue to have active input into the support and care of our Gingerbread residents.

ACHIEVEMENTS

- Our Gingerbread service users are growing in confidence and independence year on year.
- Communication and expressive language skills have increased yet again this year.
- All service users access PCF day services, giving them an opportunity to interact and engage with others outside of Gingerbread House.
- A strong bond and peer group support has been maintained throughout the year, successfully.

Maddison House



Maddison House is a Supported Living project that is situated in Northfleet, Kent. The building itself boasts seven spacious bedrooms that are all en-suite, each bedroom includes fridges and work tops that could be used to prepare small snacks. Our lounge-diner area is utilised by residents for socialising, group training/ 'refresher sessions', house meetings and group meals. Residents also share a Kitchen, Laundry Room and Garden.

Maddison House is not staffed 24/7 and we do not have sleep over staff in order to increase independence with a view to moving to live independently within the community. Maddison House staff provide support with all aspects of daily living for example budgeting, cooking, cleaning and emotional support whilst encouraging further independence. Additionally we like to keep things Fun! Residents are supported to access social skills sessions (both day time and evening) and to attend a nightclub in Gillingham once per-month where the residents have an opportunity to link up with individuals from other sites and have an enjoyable time together. Staff provide occasional weekend support for the residents to plan and cook a group meal together such as a Sunday roast dinner.

We have also enjoyed day trips to London, shows at The O2 Arena and several long weekends at Butlin's.

Maddison House is tailored for individuals whom strive to live independently but wish to maintain a high level of social activity and group involvement. Past, present and future residents have the option to treat Maddison House as a stepping stone before moving on to live independently or to treat Maddison House as a longer term option. Our Outreach has expanded this year, we now have 5 service users who have gone onto independent living, but still want to benefit from the support and community at Maddison House.

From a staff perspective, at Maddison House our promise to each resident is to support them to achieve a meaningful and fulfilling life. This includes goal planning, providing choice, pushing boundaries, self-advocating and positive risk-taking. We love Maddison House and our service users are proud to call it their home.

"I really like living at Maddison. I'm supported but have my freedom too."



ACHIEVEMENTS

- One of our service users has completed his independent living training and moved back to his local area of Whitstable.
- We have moved in our first service user straight from his parent's home, rather than through Seabrooke House.
- We are approaching our 10th Birthday in April 2023! This is a huge achievement, and we plan to have a party to celebrate.
- We continue to develop our Outreach Service and have taken over another Property in Honeycombe Lodge, next door to the main building.

Rochester Road



Rochester Road is a longer-term provision with staff support 24/7, Rochester Road supports a broad range of adults with different support needs. We adapt our support to each individual needs and abilities. At Rochester Road we promote independence, we praise and celebrate individuals' achievements and empower individuals to lead a fulfilling life whilst maintaining a community presence.

Rochester Road has five bedrooms and a staff sleepover room. We currently have four residents at Rochester Road. We hope to fill the vacant room soon. Staff support residents to live and be as independent as possible, whilst making a house a home. Rochester Road has a lovely, homely feel and is very comfortable with the addition of a beautiful new kitchen, colour scheme chosen by our service users. We also have lovely gardens and a resident cat. Rochester Road benefits from the bus stop being situated outside of our property and we have local shops within walking distance including a pharmacy, takeaways, convenience stores and a cash point. We are only a ten-minute bus ride to the town centre, promenade and the supermarkets. We also have an annexe in our rear garden, this is self-contained and provides living accommodation for one resident. The support needs provided are of a lower level of need to the main house and offer a more independent accommodation to our current resident.

Rochester Road celebrate everyone's birthdays. We had the pleasure of supporting one of our service users to celebrate her 50th Birthday she wanted a party and to dance and have cake. We ensured her wishes were fulfilled and she danced the night away and had lots of cake. We promote group activities, social skills and enjoy the local community as much as possible. Rochester Road is committed to promoting independence, choice and person-centred approaches in everything we do.

Three of our service users attend Princess Christian Farm for day service which provides a variety of work experiences such as animal care through to horticultural.

Rochester Road staff are committed to supporting service users to have holidays each year. This year the service users wanted to trial a caravan holiday, which we have booked and will be going in June.



ACHIEVEMENTS

- Over the last year our achievements include going to Disneyland in Paris. All service users had an amazing time away and made lots of memories.
- We have enjoyed a variety of social activities which include going to the O2 to Toca social, Putt Shack at Lakeside, the cinema, country parks and open days and events in our local area. We are also able to go further afield on occasions as two service users have mobility cars. Train and bus strikes would have impacted on daily lives if we were not able to get out and about in the community.
- We are also very proud that we continue to support Northfleet School for Girls' community farm project and have done so since the beginning of their venture. We have seen the community farm project go from strength to strength knowing that we at KASBAH have been part of their growth.

Seabrooke House

Seabrooke House is a six bedded Supported Living home in Swanscombe. It was set up as KASBAH's first supported living scheme, but we are now transitioning into Supported living tailored for capable individuals whom strive to live independently but wish to maintain a high level of social activity and group involvement.

We will continue to encourage individuals to strive for further independence by promoting independent living skills, this includes (but is not limited to) development in cooking, cleaning, shopping, healthy eating, finances, travel, providing skills to go out independently. We are passionate about empowerment and development. Seabrooke is often the start of many young adult's own unique journey towards greater independence and will continue to do so. Seabrooke is a place where we support positive risk taking. We educate disabled people on how to effectively risk assess each situation and make informed decisions. In line with the Mental Capacity Act we minimise risks but do not remove them. Everyone has the capacity to make and learn from their own decisions. Seabrooke is a place where we promote and encourage all aspects of independence.

Seabrooke is a place where we empower every individual to lead a full, active, safe and happy life and to strive to meet their full potential. In addition to the main house, we have 2 independent living flats next door at Janus Court for those who would like a taste of independent living with the safety net of Seabrooke close at hand. We also have a small day service provision "Life Skills Access" specialising in independent living skills. Seabrooke currently provides 24hr support. Residents will have the option to treat Seabrooke House as a stepping stone before moving on to live independently or to treat Seabrooke House as a longer term option.

ACHIEVEMENTS

- Seabrooke is making a positive transition into Supported living to meet the needs of our most recent referrals.
- We have moved 3 service users out into other placements after completing their training placements with us.
- We have successfully moved in 4 individuals into our service this year.
- Seabrooke has started a days work at the Farm shop each week, our service users are really enjoying this and it provides them with meaningful employment.



"Seabrooke is like a family, after moving out of my family home"



Shortbread House

Shortbread House is an impressive house set over three floors with four bedrooms, three bathrooms, two lounges and a conservatory which is the service users' communal area for dining and doing in-house activities.

The service provided at this site has always been bespoke and as such needed a property to meet the complex needs managed positively within this site. Our service users are supported by experienced PBS coaches all Studio 3 stress management, low arousal approach trained.

We are a very person-centred led organisation and set realistic goals to achieve successful outcomes with a partnership model of support. Shortbread House has continued to incorporate fun learning and partnership work to support the residents to learn new skills. As a team with Shortbread House, we manage any signs of stress and anxiety calmly and effectively using the environment to our advantage to provide re-assurance and guidance where needed.

Our residents live alongside each other having their own individual living space as well as accessing our communal conservatory area where life skills training and other indoor social activities take place weekly.

OVERVIEW

- Shortbread and Gingerbread Houses are our complex needs projects. We focus on positive behaviour support approaches; our PBS coaches have all been studio 3 stress management trained. With studio 3 trainers working on site alongside our teams.
- We work closely with all parents where they continue to have active input into the support and care of the residents at Shortbread House.
- We offer a bespoke respite and day service, throughout the week.

ACHIEVEMENTS

- Our service users access PCF for day service activities throughout the week. Giving them a true-life opportunity to care for animals. Whilst engaging and interacting with others outside of Shortbread House in a structured setting.
- We continue to focus on communication skills, sentence forming and receptive cognitive processing of language with great success.
- Socialising and engaging with peers within the household, service users learning to focus on two way conversations, practising good listening skills.



Princess Christian's Farm

Princess Christian's Farm is based in Hildenborough, Kent with over 116 acres of pasture and woodlands. It is a life skills training facility supporting people with a learning and /or physical disability. The aim is for individuals to learn new life skills both on the farm and in all aspects of daily living.

Princess Christian's Farm is a unique environment for service users to come and make friends, build confidence, and develop employability skills in a variety of vocational areas. Service users build skills within Animal Care, Agriculture, Horticulture, Catering, Retail, DIY/ Woodwork/Crafts and Sport.

We currently have 81 service users attending the farm and the waiting list continues to grow. The service users have the opportunity to work in a variety of areas throughout the week to help support their skills development and interest and make firm, long-lasting friendships.

The farm supports two school/college groups to build on their farm-based and life skills each week and we plan to expand this provision further in the new year. We hold regular events throughout the year and have learnt so much in our first year of opening that has enabled each event to be more successful from the last.

Princess Christian's Farm has had a jam-packed year of development:

- Daily capacity has increased by 40%
- Our animal portfolio continues to grow with alpine goats, additional breeding pigs, meerkats, many new reptiles, and smaller animals joined us throughout the year
- The farm produced its own Christmas card and calendar supported by the farm service users to sell this year
- We have successfully hatched 16 baby emus, and all had homes in the first few weeks of their lives
- We had 8 boer goat kids born 5 girls, 3 boys
- The respite flat was completed and has been able to support four regular placements
- The Lambing Day was our biggest paid event yet on one of the rainiest Springs in decades, but we ensured all 800 guests had a fabulous day. Chloe managed three births during our opening
- The farm has supported two animal-based apprenticeships
- The grounds and buildings look amazing
- The open reptile enclosure gives our new exotic friends the space to thrive
- The meerkats are becoming friendlier by the day
- The shop is now able to produce over 50% of its stock
- The farm continues to be KASBAH's happy place



ACHIEVEMENTS

- First Prize at the annual Jim Green competition for digging over a bed.
- A successful application to present a Beautiful Border at Gardeners World Live 2022.
- A successful Easter event for the local community.
- 3 new polycarbonate polytunnels.
- Creation of successful partnerships with the National Centre for Reptile Welfare and Curlys farm.
- All staff trained in Studio 3 and low arousal behaviour management.
- Five star food hygiene rating.
- A successful Pantomime visit to celebrate Christmas with the service users at PCF.
- Increased external work experience opportunities.



A Big Thank You for Support & Commitment goes to:

| | | | | |
|-------------------|---|--|----------------------------------|---|
| TRUSTEES | Jim Mawby | Chair (Appointed to Chair September 2022) | Sara Cross | Trustee |
| | Christine Taylor | Trustee /Acting Chair (Resigned September 2022) | Jason Owen | Trustee (Resigned September 2022) |
| | Stephen Field | Treasurer | Abbi Caliandro | Trustee (Appointed September 2022) |
| | Charissa Baldock | Trustee | Karen Richardson | Trustee (Appointed September 2022) |
| STAFF | Emma Carver | Chief Executive Officer | Lucia Vata | PBS Coach GBH/SBH |
| | Elizabeth Read | Farm Manager (PCF)/Deputy to CEO | Maria Worrell | PBS Coach (SHBH) |
| | Sophie Aiken | HR Manager | Deborah Goldsmith | Senior PBS Coach (SHBH) |
| | Julie Appleby | Finance Manager/Office Manager | Tope Adeleye | PBS Coach (SHBH) |
| | Donna Stockton | Office/Finance Manager (Started August 2022) | Bobby Bains | PBS Coach (SHBH) (Started December 2022) |
| | Veronika Hanley | Finance Assistant (Left August 2022) | Ella Budd | PBS Coach (SHBH/GBH/HWH) (Started August 2022) |
| | Sarah Heneghan | PCF Office Administrator | Arron Carver | PBS Coach (SHBH) |
| | Karen Heath | Complex Needs Manager | Lauren Gee | PBS Coach (SHBH) |
| | Victoria Norris | House Manager (SBH/MH) | Sandra Hardman | PBS Coach (SHBH) |
| | Stacey White | Senior PBS Coach (SBH) | Shannon Heneghan | PBS Coach (SHBH) |
| | Chris Yusuf | Senior PBS Coach (SBH) | Toyin Lawal | PBS Coach (SHBH) |
| | Ruth Allen | PBS Coach (SBH) (Left November 2022) | Steven Odole | PBS Coach (SHBH) (Started June 2022) |
| | Sharon Day | PBS Coach (SBH) | Tayla Parris | PBS Coach (SHBH) |
| | Bamini Logendran | PBS Coach (SBH) | Chloe Rixon | PBS Coach (SBH/PCF) (Maternity leave September 2022) |
| | Jodie Murray | PBS Coach (SBH) | Susan Scott | PBS Coach (SHBH) |
| | Ashley Rehman | PBS Coach (SBH) | Clare Williams | PBS Coach ((SHBH) (Left June 2022) |
| | Anna Saunders | PBS Coach (SBH) | Sarah Williams | PBS Coach (SHBH) (Started May 2022 - Maternity leave January 2023) |
| | Dawn Varley | House Co-ordinator (HWH) | Linda Shaw | Outreach Co-Ordinator |
| | Janine Lozada | PBS Coach (HWH) | Pete Bridle | PBS Coach (OR) |
| | Jane Candler | House Manager (RR/HWH) | Jayne Brown | PBS Coach (OR) |
| | Yvonne McCuish | Senior PBS Coach (RR) | Brenda Clark | PBS Coach (OR) |
| | Jacqueline Baldwin | PBS Coach (RR) | Deborah Merrison | PBS Coach (OR) |
| | Julie Bassett | PBS Coach (RR)/OR Medway) | Graham Shaw | PBS Coach (OR) |
| | Annabelle Hulse | PBS Coach (RR) | Chloe Brooker | Farm Lead (PCF) |
| | Linda Nyamutsahuni | PBS Coach (RR) | Natasha Bremer | PBS Coach (PCF) |
| | Chantal Robinson | PBS Coach (RR) | Lia Caliandro | PBS Coach (PCF) (Started July 2022) |
| | Lauren Sweeney | PBS Coach (RR) (Left December 2022) | Arron Carver | Farm Apprentice |
| | Sam Williams | House Co-ordinator (MH) | Richard Carver | Maintenance (PCF) |
| | Beth Walker | PBS Coach (RR) | Claire Coomber | Farm Support (PCF) |
| | Amanda Ball | PBS Coach (MH) | Chris Evenden | PBS Coach (PCF) |
| | Sam Pitcher | PBS Coach (MH) | Barry Goldsmith | Maintenance (PCF) |
| | Lucie Heath | Senior PBS Coach (GBH) (Maternity leave September 2022) | Alex Griffiths | PBS Coach (PCF) (Started January 2023) |
| | Emma Alvis | Senior PBS Coach (GBH) | Shafia Philpot | PBS Coach (PCF) (Started August 2022) |
| | Charmaine Bultman | PBS Coach (Left February 2023) | Katie Porter | PBS Coach (PCF) (Left October 2022) |
| Charlie Packer | PBS Coach (GBH) | Courtney Rawson | PBS Coach (PCF) (Left July 2022) | |
| Phoebe Carver | OT Apprentice / PBS Coach (GBH) | Ross Simmons | PBS Coach (PCF) | |
| Georgia Griffiths | PBS Coach (GBH) (Started July 2022) | Andrew Storey | Projects Lead Coach (PCF) | |
| Amos Isibor | PBS Coach (GBH) | Kathryn Westcott | Horticulture Lead Coach (PCF) | |
| Wendy Smith | PBS Coach GBH/SBH) (Started January 2023) | | | |
| Sheila Stringer | PBS Coach (GBH) (Left April 23) | | | |
| VOLUNTEERS | Ron Tiller | Charity Shop Volunteer | Christopher Barnett | PCF Volunteer |
| | Dorothy Nash | Charity Shop Volunteer | Mary Bartlett | PCF Volunteer |
| | Les Buss | Charity Shop Volunteer | David Bremer | PCF Volunteer |
| | Staff & Students | Ifield School | Angela Read | PCF Volunteer |
| | Carly Gadd | DIAL Volunteer | Lesley Ruffin | PCF Volunteer |
| | Michael McDermott | DIAL Volunteer | Jessica Watson | PCF Volunteer |
| | Joanne Stringer | DIAL Volunteer | Jeremy Watson | PCF Volunteer |
| | Sheila Stringer | DIAL Volunteer | Paul Williams | ICT Digital (IT Support and Maintenance) |
| | | | | |
| BANK STAFF | | SOCIAL WORK PLACEMENTS | | |
| Kerry Devaney | Louise Philpott | Olusoji Adebayo | | |
| Lisa Edwards | Louise Ramsey | | | |

SBH = Seabrooke House
HWH = Hattie Webb House
RR = Rochester Road

MH = Maddison House
GBH = Gingerbread House
SHBH = Shortbread House

OR = Outreach
PCF = Princess Christian's Farm

Company number: 06465666
Charity number: 1123362

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Directors and Trustees:

Karen Richardson (Appointed 15 September 2022)
Abbi Caliandro (Appointed 15 September 2022)
Christine Taylor (Resigned 15 September 2022)
Stephen Field, Treasurer
Sara Cross
James Mawby
Jason Owen (Resigned 15 September 2022)
Charissa Baldock

Charity Number: 1123362

Company Number: 6465666

Registered Office:

7 The Hive
Northfleet
Kent, DA11 9DE

Chief Executive Officer and Company Secretary:

Emma Carver

Auditors:

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2023.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Company status

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 1 April 2022:

- Christine Taylor
- Jason Owen
- Jim Mawby
- Stephen Field
- Sara Cross
- Charissa Baldock
- Karen Richardson
- Abbi Caliandro

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a) Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b) Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

New Trustees are required to participate in an induction programme together with further training where appropriate.

c) Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d) Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees, and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures, and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council and Dartford Borough Council.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association both of which receive Annual Reports and Audited Accounts on request.

e) Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

Objectives and Activities

a. Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

KASBAH's Supported Living Projects

"KASBAH provides specialist support and empowerment in all aspects of independent living skills to any young vulnerable adult with the potential to live independently, to assist them to reach their ultimate goal."

KASBAH's Farm

"There is a role and a place for everyone at Princess Christian's Farm. The learning opportunities are vast with a focus on increasing each person's independence, daily living skills, and employability."

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

b. Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

c. Strategies for Achieving Objectives

The Advice Service in Partnership with Disability Assist

This service provides information, advice, and guidance on a variety of topics such as general disability advice, entitlements and benefits advice, health, education, aspirations, and transition. The Advice Service changed in format this year to be predominantly telephone and face-to-face appointments to address a specific issue as opposed to the more flexible provision in place in previous years. The Advisors also offered monthly drop-in sessions in Gravesend to increase community presence.

This was Year One of a two-year partnership with Disability Assist to maintain a physical disability's information, advice, and guidance provision within North-West Kent. The service was provided by two part time paid Advisors, an apprentice and two dedicated volunteers who continue to excel in their depth of knowledge within the Welfare System.

Charity Shop

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The charity shop provides a work experience opportunity for service users residing in KASBAH supported living projects; an upcycling project was developed at Seabrooke House, and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and is supported two days a week by Ifield School during term time.

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. Support is provided in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

Community Farm

KASBAH has continued to support the development of a community farm within Northfleet School for Girls, the farm has continued to provide a valuable work experience resource to our service users.

Princess Christian's Farm

KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of site and it has had substantial investment in 2022-23.

The farm holds regular Open Days and events and is in the process of applying for an exhibition licence to enable animal experiences to take place. The respite unit was completed in September 2022 and has had regular bookings ever since.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Living Skills Training TimeLine

In 2000 the need for independent living was identified.



In 2002 Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.



In 2007 the lack of suitable adapted move-on accommodation was identified.



In 2009 Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.



2011 KASBAH identified the need for greater freedom and control within a supported living site.



In 2011 Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.



In 2013 an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.



In 2015 KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.



In 2018 KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.



In 2020 the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.



In 2021 the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.



In 2021 Princess Christian Farm became KASBAH's first working farm and stand-alone day service provision.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

d. Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e. Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

Achievements and Performance

Review of Activities

The Advice Service in Partnership with Disability Assist

This provision had a significant change in approach with the new partnership with Disability Assist; focussing on paid support to meet increasingly complex requests for support. The new system of working took extensive time to adapt to and additional contacts were necessary to gain statistics and follow up information.

KASBAH has always monitored the effectiveness of this provision by recording the number of contacts rather than by person and this was evident in the new method of recording data. The Advice Service supported 190 new benefit claims over the 12-month period, but this was just one aspect of support. On average the Advisors supported 6 requests for support, advice and guidance every day but this did not always meet the outcome system of the new contract.

If a person had multiple issues such as a benefit claim but also needed advice on housing and an adaptation, this was still only counted as 1 person in the full year period. We did not feel that this accurately captured the great work being supported so have continued to capture information as we have in previous years. We saw a 13% increase in the number of contacts made in 2022-23.

Due to a change in our contractual agreement, KASBAH will not be continuing this contract into Year Two but instead will move back to volunteer support in a more flexible way to ensure we can meet the needs of KASBAH's growing membership.

The KASBAH membership continues to grow (with 25 new referrals this year). We do not request people who access the Advice Service to join our membership, therefore this figure is representative of the wider organisation.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Advice Service Annual Statistics

| Month of the Year | Support Given 2021 – 2022 (per enquiry) | Support Given 2022-23 (per enquiry) |
|-------------------|--|--|
| April | 145 | 153 |
| May | 180 | 188 |
| June | 248 | 222 |
| July | 208 | 199 |
| August | 144 | 247 |
| September | 116 | 251 |
| October | 148 | 205 |
| November | 108 | 130 |
| December | 91 | 85 |
| January | 120 | 116 |
| February | 148 | 124 |
| March | 190 | 167 |
| TOTAL | 1846 | 2087 |

Charity Shop

The charity shop is supported by the supported living schemes and by Ifield School. The training flat at The Hive is now a meeting place for the Outreach team and is utilised monthly by Life Skills Access.

Independent Living Skills Training

Seabrooke continues to achieve a high level of success and recognition from funders, service users and parents for its work in training and preparing each person for independent living within their communities. Each year this site trains and enables 8 residential people and up to 10 people accessing day service at any one time to learn the skills they will need to live independent lives. We have a 94% success rate in moving people on to a greater level of independence. The provision continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy this year.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard to promote a happy and positive service user dynamic. We are supporting our long-term placement transition, and plan to support the first service user KASBAH wedding in 2024.

Rochester Road has consistently achieved positive outcomes for the service users. This site has had a long-term void leading into 12 months; three trials have taken place but as a positive service user dynamic remains the priority, we are yet to find the right fit. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site in addition to continual progression. 7 of the service users have now moved on to independent living (own self-contained flats). Maddison also have a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site continues to make this site feel like a family environment. We regularly share activities, support and staff and have strong, positive friendships on-site. Shortbread introduced its 4th service user this year into the house and no longer offer respite as we have a bespoke provision at the farm. This was a significant change to the house dynamic and it is pleasing to report the house is in a happy place.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Outreach

With a small team of 5 staff members, this provision makes a big impact with support hours always exceeding the funded support package and great opportunities and activities offered each week. We have started the difficult task of moving to a full-cost recovery model so there will be changes in 2023, we will continue to focus on the service user's priorities.

The Community Farm

This year KASBAH has continued to support the farm development, Rochester Road continues to take the lead. Gingerbread House have a new aspiration of converting the area formally used as a 'Petting Farm' to become a sensory garden, work will commence in the summer of 2023.

Princess Christian's Farm

The farm has exceeded KASBAH's expectations, we have increased daily capacity by 40% and have a growing waiting list. The farm offers educational days to local specialist schools three days a week during term time and the increasing Open Days are a huge success.

Extensive building works have taken place in 2022-23 to bring every farm building up to a safe and usable standard; the free-range egg unit will be filled in 2023, the new workshop is in operation, the on-site flat is a fabulous resource, and the latest addition has been an emu nursery for the 16 chicks hatched this year.

We trialled events in all major school holidays and are building on this knowledge in 2023. The Lambing Day was our best event yet with 800 people in attendance. The next step is to gain an Exhibition Licence to offer up-close animal experiences whilst ensuring the service users remain at the heart of every activity.

Financial Review

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. The organisation brought forward a balance of £304,379 in the form of a grant to complete the health and safety works at Princess Christian's farm. There is an on-going need for effective cash flow as the majority of KASBAH's reserves are tied up in the properties. We have worked hard as an organisation to be in a stronger financial position at year end and are pleased to be showing a surplus in unrestricted funds after a year of extensive development.

2022/23 was a year of focussed planning and development to get Princess Christian's Farm back to its former glory and continue to invest in KASBAH's supporting living portfolio. Kent County Council provided an extensive list of works to be completed; these were achieved in full, and we were also able to re-commission the common room, a new workshop, three new polytunnels, a reptile wing housing a large open enclosure, a new free-range egg unit and an on-site respite provision. KASBAH also replaced three kitchens from bare shells, replaced the pebble dash in one property and updated fixtures and fittings in every site.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a small surplus which has been re-invested in part back into the core reserves. This will continue to be our focus until cash reserves exceed six months running costs (in terms of cash in bank) to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services should the need arise.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations
- Potential closure costs
- Disaster recovery
- Routine replacement of equipment/furniture
- Ensure cash flow provisions meet the needs of the charity.

Total funds are £2,181,428 as at 31 March 2023. With restricted reserves amounting to £nil, the charity is left with free reserves as at 31 March 2023 of £289,655 (being net current assets of £725,137 less long term liabilities of £435,482, as shown in Note 19 on page 29 of the financial statements).

b. Principal Funding

The financial statements show a total income for the year of £2,377,099 and a deficit of £192,898. This has reduced reserve levels to £2,181,428 of which £1,891,773 is held in tangible fixed assets, including 236 Rochester Road, Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £289,655. We have made the strategic decision to focus on cash flow at this time rather than securing Gingerbread House without mortgage.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

Impact of Covid-19

As an organisation, KASBAH has continued to thrive, where others had focussed on the negative impact of Covid-19, KASBAH used this as an opportunity to invest more time with each service user and come together as a strong and insurmountable team. This is what KASBAH's does best, we rise to the challenge and find a positive way to move forward. Incidents have decreased by 10.8% this year, our Positive Behaviour Support approach is effective and is now deeply embedded throughout the organisation.

The support from the staff team, volunteers and KASBAH friends has been fantastic and keeps us focussed on what really matters; our service users. We would not be where we are without the on-going community support and value, we receive each day.

Plans for the Future

KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

There are no additional plans this year, instead we plan to reap the rewards of last year's investment and focus on increasing KASBAH reserves and focussing on the farm meeting a break-even point.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Future Developments

For the year 2023-24 KASBAH anticipates higher income levels and higher expenditure levels due to the on-going expansion at Princess Christian's Farm. With the increased flexibility of an Exhibition Licence to offer a wide range of animal encounters and the addition of 300 chickens at a time where eggs are still sparse in shops, we hope to meet the goal of the farm breaking even by 1 April 2024.

We have already explored the possibility of purchasing a supported living property in Tonbridge and have changed focus, to instead look for a financial partner to enable KASBAH to build on its financial reserves and improve its long-term financial stability.

KASBAH will continue to invest in its staff; having its own Occupational Therapist in 2024 and its first qualified Social Worker in 2025. We will be taking on two more social work apprentices in 2023-24 and are actively looking to implement an Oliver McGowan Trainer within our team.

Auditors

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

Selected suitable accounting policies and applied them consistently

Made judgments and estimates that are reasonable and prudent

Prepared 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 proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant audit information of which the Charity's auditors are unaware, and

The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on ... 07/11/2023 ... and signed on its behalf, by:



Stephen Field (Treasurer of KASBAH)

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 2023 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.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditor's responsibilities for the audit of the financial statements

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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

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. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company and industry, the principal risks of non-compliance with laws and regulations were deemed to relate to the Care Quality Commission, the Charities Act 2011 and the Companies Act 2006, and we considered the extent to which non-compliance might materially affect the financial statements. We also considered those laws and regulations that do not have a direct impact on the preparation of the financial statements such as GDPR and data protection regulations.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected a team with sector experience to perform the audit.
- Obtained and reviewed internal policies and procedures and external guidance, including the Care Quality Commission inspection report.
- Held discussions with management involved in the compliance functions, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the key risks were related to posting inappropriate journal entries to overstate income, and management bias in accounting estimates, particularly the fair value of revalued property, and areas of the financial statements requiring judgement, such as the impairment of debtor balances. Audit procedures performed by us included:

- Assessing the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud.
- Designing and performing audit procedures to obtain sufficient appropriate audit evidence in relation to the completeness of income.
- Challenging assumptions made by management in arriving at accounting estimates and judgements. The property valuations as at the year-end were undertaken by an independent estate agent.
- Identifying and testing journal entries, to ensure there was a clear business rationale for transactions outside the normal course of business.

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, because of the inherent limitations of audit procedures there is a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. For example, whilst we have properly planned and performed our audit in accordance with auditing standards, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely audit procedures are to identify it. Also, the risk of not detecting an irregularity due to fraud is higher than the risk of not detecting one resulting from error, due to probable deliberate concealment, override of controls, collusion or misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors
Chartered Accountants

Date: 10 November 2023

North House
198 High Street
Tonbridge
Kent TN9 1BE

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

| | Note | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & grants | 3 | 19,428 | 41,694 | 61,122 | 461,436 |
| Charitable activities | 4 | 2,213,877 | 30,000 | 2,243,877 | 1,848,775 |
| Other trading activities | 6 | 70,175 | - | 70,175 | 10,201 |
| Investments | | | | | |
| Bank interest | | 1,925 | - | 1,925 | 53 |
| Total income | | 2,305,405 | 71,694 | 2,377,099 | 2,320,465 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 30,084 | - | 30,084 | 3,384 |
| Charitable activities | 5 | 2,210,312 | 329,601 | 2,539,913 | 1,747,270 |
| Total expenditure | | 2,240,396 | 329,601 | 2,569,997 | 1,750,654 |
| Net (expenditure)/income | 9 | 65,009 | (257,907) | (192,898) | 569,811 |
| Transfers between funds | | 46,472 | (46,472) | - | - |
| Other recognised gains / losses: (Loss)/Gains on revaluation of fixed assets | | - | - | - | (55,903) |
| Net movement in funds | | 111,481 | (304,379) | (192,898) | 513,908 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 2,069,947 | 304,379 | 2,374,326 | 1,860,418 |
| Total funds carried forward | | 2,181,428 | - | 2,181,428 | 2,374,326 |

The statement of financial activities includes all gains and losses recognised in the period.


All income and expenditure derives from continuing activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET AS AT 31 MARCH 2023

| | | 2023 | 2022 |
|---|-------------|------------------|------------------|
| | | £ | £ |
| | Note | | |
| Fixed assets | | | |
| Tangible assets | 12 | 1,891,773 | 1,827,421 |
| Current assets | | | |
| Stock | 11 | 6,159 | - |
| Debtors | 13 | 205,908 | 584,652 |
| Cash at bank and in hand | | 612,209 | 652,328 |
| | | <u>824,276</u> | <u>1,236,980</u> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 14 | (99,139) | (238,339) |
| Net current assets | | 725,137 | 998,641 |
| Creditors: amounts falling due after more than one year | 15 | (435,482) | (451,736) |
| Total net assets | | <u>2,181,428</u> | <u>2,374,326</u> |
| The funds of the charity | | | |
| Unrestricted funds | | | |
| Revaluation reserve | | 225,929 | 223,310 |
| Other funds | | 1,955,499 | 1,846,637 |
| Restricted funds | | - | 304,379 |
| | 18 | <u>2,181,428</u> | <u>2,374,326</u> |

Approved by the board of trustees on 07/11/2023 2023 and signed on its behalf by:



 Stephen Field
Treasurer of KASBAH

Company number: 06465666

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

| | Note | £ | 2023 £ | £ | 2022 £ |
|---|------|------------|------------|-----------|-----------|
| Cash flows from operating activities | | | | | |
| Net cash provided by operating activities | A | | 80,280 | | 334,099 |
| Cash flows from investing activities | | | | | |
| Interest received | | 1,925 | | 53 | |
| Purchase of tangible fixed assets | | (104,442) | | (140,802) | |
| Net cash flows from investing activities | | | (102,517) | | (140,749) |
| Cash flows from financing activities | | | | | |
| Repayments of borrowings | | (17,882) | | (18,911) | |
| Cash inflows from new borrowings | | - | | - | |
| Net cash flows from financing activities | | | (17,882) | | (18,911) |
| Change in cash and cash equivalents | | | (40,119) | | 174,439 |
| Cash and cash equivalents brought forward | | | 652,328 | | 477,889 |
| Cash and cash equivalents carried forward | | | 612,209 | | 652,328 |
| A. Reconciliation of net income to net cash flow from operating activities | | | | | |
| Net income for the reporting period | | | (192,898) | | 569,811 |
| <i>As per the statement of financial activities</i> | | | | | |
| Adjustments for: | | | | | |
| Depreciation and loss on disposal of fixed assets | | 40,088 | | 18,522 | |
| Interest received | | (1,925) | | (53) | |
| Decrease/(Increase) in debtors | | 378,744 | | (410,309) | |
| (Decrease)/Increase in creditors | | (137,570) | | 156,128 | |
| Increase in stock | | (6,159) | | - | |
| | | | 273,178 | | (235,712) |
| Net cash provided by operating activities | | | 80,280 | | 334,099 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed that there are no significant doubts over the charity's ability to continue as a going concern. As a result, the financial statements have been prepared on a going concern basis.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2 ACCOUNTING POLICIES continued

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% reducing balance |
| Motor vehicles | 25% straight line |
| Leasehold improvements | 20% straight line, or over the life of the lease |
| Farm machinery | Over the life of the lease |
| Livestock (sheep and goats) | 7 years |

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities. Depreciation is not charged on the properties as the residual value of the properties is not deemed to be materially different from the market value.

Livestock held mainly for production purposes rather than sale, for in excess of two years, is included in fixed assets and capitalised at cost of acquisition, or cost of production, as appropriate and depreciated on a straight line basis.

2.8 Stock

Stock consists of shop stock and livestock. Stock is stated at the lower of cost and estimated selling price less costs to sell. Stocks are valued in the accounts on an average cost basis. Livestock is a biological asset but not depreciated, on the basis animals are held for less than a year before they are sold.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.10 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.11 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

2.12 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.13 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3 INCOME FROM DONATIONS AND GRANTS

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Donations | 10,467 | 2,020 |
| Grants: | | |
| PCF - Kent County Council health & safety funding | 41,694 | 440,000 |
| Kent County Council - Workforce recruitment and retention fund | 864 | 3,758 |
| Rural Payments Agency | 7,285 | - |
| Infection control grant | - | 3,080 |
| Let's get digital | - | 6,497 |
| Round the world challenge funding | - | 3,376 |
| Other grants | 812 | 2,706 |
| | 61,122 | 461,436 |

The comparative figures include £446,497 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

| | Advice & Information 2023 £ | Independent Skills Training 2023 £ | <i>Princess Christian's Farm</i> 2023 £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|--------------------------------------|---|---|--------------------|--------------------|
| Kent County Council: | | | | | |
| Independent Skills Training | - | 1,418,318 | - | 1,418,318 | 1,272,580 |
| Information, Advice & Guidance | 15,000 | - | - | 15,000 | 15,706 |
| DIAL | 15,000 | - | - | 15,000 | 15,706 |
| Independent Skills Training (Farm) | - | - | 379,349 | 379,349 | 130,882 |
| Medway Unitary Authority | - | 104,740 | - | 104,740 | 97,850 |
| Dartford Borough Council | - | 91,349 | - | 91,349 | 89,716 |
| Gravesham Borough Council | - | 179,181 | - | 179,181 | 197,379 |
| Other sponsors and donors | 1,040 | 35,900 | 4,000 | 40,940 | 28,956 |
| | 31,040 | 1,829,488 | 383,349 | 2,243,877 | 1,848,775 |

The comparative figures include £31,412 of restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2023 £ | Independent Skills Training 2023 £ | <i>Princess Christian's Farm</i> 2023 £ | Total 2023 £ | Total 2022 £ |
|----------------------------------|--------------------------------------|---|---|--------------------|--------------------|
| Direct activity costs | 98 | 305,189 | 253,818 | 559,105 | 353,295 |
| KCC health and safety costs | - | - | 288,872 | 288,872 | - |
| Direct staff costs | 20,748 | 993,277 | 316,057 | 1,330,082 | 1,056,438 |
| Support costs allocated (note 8) | 9,154 | 281,951 | 73,234 | 364,339 | 337,537 |
| | 30,000 | 1,580,417 | 931,981 | 2,542,398 | 1,747,270 |
| Surplus / (deficit) for the year | 1,040 | 249,071 | (548,632) | (298,521) | 101,505 |

The comparative figures include £78,874 of restricted expenditure. Expenditure on Princess Christian's Farm was funded by a grant of £440,000 recognised in the prior year, hence the significant deficit this year.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 INCOME FROM OTHER TRADING ACTIVITIES

| | Charity shop 2023 £ | Café income 2023 £ | Farm shop and related income 2023 £ | Fundraising events 2023 £ | Total 2023 £ | Total 2022 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop income | 4,182 | - | - | - | 4,182 | 3,574 |
| Café income | - | 3,828 | - | - | 3,828 | - |
| Farm shop income | - | - | 27,998 | - | 27,998 | 6,627 |
| Sale of animals & farming produce | - | - | 8,687 | - | 8,687 | - |
| Hay sales | - | - | 12,417 | - | 12,417 | - |
| Farm open days and events | - | - | - | 10,195 | 10,195 | - |
| Fundraising events | - | - | - | 2,868 | 2,868 | - |
| | <u>4,182</u> | <u>3,828</u> | <u>49,102</u> | <u>13,063</u> | <u>70,175</u> | <u>10,201</u> |

7 EXPENDITURE ON RAISING FUNDS

| | Charity shop 2023 £ | Café income 2023 £ | Farm shop and related income 2023 £ | Fundraising events 2023 £ | Total 2023 £ | Total 2022 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop costs | 4,164 | - | - | - | 4,164 | 1,670 |
| Café costs | - | 30 | - | - | 30 | - |
| Farm shop and related costs | - | - | 5,090 | - | 5,090 | 20 |
| Sale of animals & farming produce | - | - | 5,869 | - | 5,869 | - |
| Hay sales | - | - | 9,755 | - | 9,755 | - |
| Fundraising events | - | - | - | 860 | 860 | - |
| Support costs allocated (note 8) | 296 | 2 | 1,472 | 61 | 1,831 | 1,694 |
| | <u>4,460</u> | <u>32</u> | <u>22,186</u> | <u>921</u> | <u>27,599</u> | <u>3,384</u> |
| Surplus / (deficit) for the year | (278) | 3,796 | 26,916 | 12,142 | 42,576 | 6,817 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

| 8 | SUPPORT COSTS | 2023 £ | 2022 £ |
|---|--|----------------|----------------|
| | Staff costs | 158,788 | 165,547 |
| | Premises costs | 24,041 | 28,880 |
| | Staff training and travel | 24,628 | 39,972 |
| | Printing, postage and stationery | 7,697 | 7,695 |
| | Telephone | 5,877 | 4,162 |
| | IT Support and maintenance | 12,530 | 11,000 |
| | Repairs and maintenance | 607 | 3,097 |
| | Equipment hire | 2,372 | 3,418 |
| | Subscriptions | 853 | 547 |
| | Professional fees | 10,458 | 7,179 |
| | Website design and public relations | 2,780 | 5,530 |
| | Small grants scheme | 250 | 830 |
| | Miscellaneous expenses | 1,356 | 5,888 |
| | Motor running costs | 13,724 | 3,526 |
| | Bank charges | 1,090 | 723 |
| | Bad debt expense | 44,311 | - |
| | Depreciation of fixed assets | 19,076 | 18,522 |
| | Loss on disposal of fixed assets | 1,877 | - |
| | Governance costs: | | |
| | Audit and accountancy | 11,980 | 6,110 |
| | Legal and consultancy fees | 16,889 | 22,587 |
| | Trustee and Board expenses | 1,130 | 1,399 |
| | Trustee indemnity insurance | 3,856 | 2,619 |
| | | <u>366,170</u> | <u>339,231</u> |
| 8 | SUPPORT COSTS (continued) | 2023 % | 2023 £ |
| | <i>Allocation based on estimated usage:</i> | | |
| | Raising funds | 0.5% | 1,831 |
| | Charitable activities: | | |
| | Advisor / DIAL | 2.5% | 9,154 |
| | Independent Skills Training | 77.0% | 281,951 |
| | Princess Christian Farm | 20.0% | 73,234 |
| | | <u>100.0%</u> | <u>366,170</u> |
| 9 | NET (EXPENDITURE) / INCOME | 2023 £ | 2022 £ |
| | Net income is stated after charging: | | |
| | Operating lease payments | 112,284 | 100,757 |
| | Auditors' remuneration for audit services | 3,930 | 2,250 |
| | Auditors' remuneration for audit services - relating to the prior year | 3,100 | - |
| | Auditors' remuneration for accountancy services | 4,950 | 3,860 |
| | Depreciation | 38,212 | 18,522 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

10 STAFF COSTS

| | 2023 £ | 2022 £ |
|----------------------------------|------------------|------------------|
| Wages and salaries | 1,353,843 | 1,126,517 |
| Employer's national insurance | 101,098 | 74,002 |
| Employer's pension contributions | 33,930 | 21,466 |
| | <u>1,488,871</u> | <u>1,221,985</u> |

The average number of employees during the year is as follows:

| | 2023 No | 2022 No |
|-----------------------------|------------|------------|
| DIAL | 1 | 1 |
| Independent Skills Training | 56 | 50 |
| Princess Christian's Farm | 15 | 10 |
| | <u>72</u> | <u>61</u> |

One (2022: one) employee received employment benefits (excluding employer pension contributions) of between £80,001 and £90,000 in the period.

11 STOCK

| | 2023 £ | 2022 £ |
|-------------------|--------------|-----------|
| Farm shop stock | 3,129 | - |
| Biological assets | 3,030 | - |
| | <u>6,159</u> | <u>-</u> |

Biological assets include one class of asset, being pig stock.

The carrying amount of biological assets held in the period is as follows:

| | Total £ |
|---------------------------------|----------------|
| Opening cost | - |
| Increases from purchases | 5,205 |
| Decreases attributable to sales | <u>(2,175)</u> |
| Closing cost | <u>3,030</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

| 12 TANGIBLE FIXED ASSETS | Freehold property | Motor vehicles | Leasehold improvements | Fixtures, fittings & equipment | Farm machinery | Livestock | Total |
|--------------------------|-------------------|----------------|------------------------|--------------------------------|----------------|-----------|-----------|
| | £ | £ | £ | £ | £ | | £ |
| Cost or valuation | | | | | | | |
| At 1 April 2022 | 1,675,000 | 48,540 | 85,197 | 112,855 | - | - | 1,921,592 |
| Additions | - | - | 30,021 | 20,866 | 46,960 | 6,595 | 104,442 |
| Disposals | - | - | - | (44,240) | - | - | (44,240) |
| At 31 March 2023 | 1,675,000 | 48,540 | 115,218 | 89,481 | 46,960 | 6,595 | 1,981,794 |
| Depreciation | | | | | | | |
| At 1 April 2022 | - | 21,179 | 2,899 | 70,093 | - | - | 94,171 |
| Charge for the year | - | 6,840 | 13,466 | 12,236 | 4,728 | 942 | 38,212 |
| Disposals | - | - | - | (42,362) | - | - | (42,362) |
| At 31 March 2023 | - | 28,019 | 16,365 | 39,967 | 4,728 | 942 | 90,021 |
| Net book value | | | | | | | |
| At 31 March 2023 | 1,675,000 | 20,521 | 98,853 | 49,514 | 42,232 | 5,653 | 1,891,773 |
| At 31 March 2022 | 1,675,000 | 27,361 | 82,298 | 42,762 | - | - | 1,827,421 |

The freehold property was revalued as at 31 March 2022 by Sealeys Walker Jarvis estate agents. The trustees have reviewed the valuation as at 31 March 2023 and confirmed no change in fair value. The carrying amount of freehold property under the historical cost model would be £1,451,690 (2022: £1,451,690).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13 DEBTORS

| | 2023 | 2022 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Support costs receivable | 185,897 | 194,547 |
| Prepayments and accrued income | 5,323 | 385,674 |
| Other debtors | 14,688 | 4,431 |
| | <u>205,908</u> | <u>584,652</u> |

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|-------------------------------|---------------|----------------|
| | £ | £ |
| Bank loans | 18,041 | 19,671 |
| Trade creditors | 19,343 | 29,428 |
| Social security and other tax | 22,039 | 22,902 |
| Accruals and deferred income | 18,170 | 154,452 |
| Other creditors | 21,546 | 11,886 |
| | <u>99,139</u> | <u>238,339</u> |

| | 2023 | 2022 |
|---|------------|----------------|
| | £ | £ |
| Deferred income included above: | | |
| Incoming resources deferred in the previous period | 129,226 | 1,078 |
| Released to the Statement of Financial Activities | (129,226) | (1,078) |
| Incoming resources deferred in the current period - grant and contract income | 407 | 129,226 |
| | <u>407</u> | <u>129,226</u> |

15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Bank loans | <u>435,482</u> | <u>451,736</u> |
| Amounts repayable after more than five years: | | |
| By instalments | <u>365,960</u> | <u>364,449</u> |

The bank loans are secured by way of a legal mortgage charge, dated 12 February 2015 and 28 November 2018, over the properties at Gingerbread House and Shortbread House, Northfleet, respectively.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

16 FINANCIAL COMMITMENTS

At 31 March 2023 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2023 | 2022 |
|----------------------|----------------|---------------|
| | £ | £ |
| Land and buildings | | |
| Due within one year | 55,865 | 48,178 |
| In two to five years | 62,625 | 12,000 |
| More than five years | 53,750 | 1,750 |
| | <u>172,240</u> | <u>61,928</u> |

17 RELATED PARTY TRANSACTIONS

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel.

None of the trustees have been paid any remuneration (2022: none). One member of the board (2022: 5) received gifts, as authorised by the CEO, for their efforts during the year, as shown below:

| | 2023 | 2022 |
|-------------|-----------|------------|
| | £ | £ |
| Name | | |
| S. Field | 24 | - |
| R. Chapman | - | 100 |
| T. Sinclair | - | 55 |
| C. Taylor | - | 34 |
| J. Owen | - | 16 |
| C. Baldock | - | 16 |
| | <u>24</u> | <u>221</u> |

During the year, no trustees were reimbursed for expenses. In the prior year, one trustee was reimbursed £54 for travel and subsistence expenses.

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £86,317 (2022: £86,998).

During the year, three members of the CEO's family were remunerated for services provided to the charity in relation to Supported Living projects and Princess Christian's Farm. This amounted to £48,145 in total (2022: £30,470).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 MOVEMENT ON FUNDS

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|--|-------------------------|------------------|---------------------|------------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| 27 East Kent Avenue | (2,619) | - | - | 2,619 | - |
| | <u>223,310</u> | <u>-</u> | <u>-</u> | <u>2,619</u> | <u>225,929</u> |
| General funds | 1,761,637 | 2,305,405 | (2,240,396) | 48,853 | 1,875,499 |
| Designated funds | 85,000 | - | - | (5,000) | 80,000 |
| Total unrestricted funds | <u>2,069,947</u> | <u>2,305,405</u> | <u>(2,240,396)</u> | <u>46,472</u> | <u>2,181,428</u> |
| Restricted funds | | | | | |
| PCF - Kent County Council health & safety funding | 304,379 | 41,694 | (299,601) | (46,472) | - |
| Information, advice & guidance | - | 15,000 | (15,000) | - | - |
| DIAL | - | 15,000 | (15,000) | - | - |
| Let's Get Digital | - | - | - | - | - |
| Total restricted funds | <u>304,379</u> | <u>71,694</u> | <u>(329,601)</u> | <u>(46,472)</u> | <u>-</u> |
| Total funds | <u>2,374,326</u> | <u>2,377,099</u> | <u>(2,569,997)</u> | <u>-</u> | <u>2,181,428</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 MOVEMENT ON FUNDS continued

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|--|-------------------------|------------------|---------------------|------------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 210,238 | (72,302) | - | - | 137,936 |
| Gingerbread House | 81,644 | 6,349 | - | - | 87,993 |
| 27 East Kent Avenue | (12,669) | 10,050 | - | - | (2,619) |
| | <u>279,213</u> | <u>(55,903)</u> | <u>-</u> | <u>-</u> | <u>223,310</u> |
| General funds | 1,581,205 | 1,842,556 | (1,671,780) | 9,656 | 1,761,637 |
| Designated funds | - | - | - | 85,000 | 85,000 |
| Total unrestricted funds | <u>1,860,418</u> | <u>1,786,653</u> | <u>(1,671,780)</u> | <u>94,656</u> | <u>2,069,947</u> |
| Restricted funds | | | | | |
| PCF - Kent County Council health & safety funding | - | 440,000 | (40,128) | (95,493) | 304,379 |
| Information, advice & guidance | - | 15,706 | (16,124) | 418 | - |
| DIAL | - | 15,706 | (16,125) | 419 | - |
| Let's Get Digital | - | 6,497 | (6,497) | - | - |
| Total restricted funds | <u>-</u> | <u>477,909</u> | <u>(78,874)</u> | <u>(94,656)</u> | <u>304,379</u> |
| Total funds | <u>1,860,418</u> | <u>2,264,562</u> | <u>(1,750,654)</u> | <u>-</u> | <u>2,374,326</u> |

Transfers to designated funds represent funds set aside to be used for the on-going development of Princess Christian's Farm (£80,000).

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the year are as follows:

Princess Christian's Farm (PCF) - KCC health & safety funding

The health and safety funding was provided by Kent County Council to enable the farm to be brought up to the current 'safe, warm and dry' standard. There was a brought forward balance of £304,379, as the charity was unable to complete this work in the prior year, however, this has now been completed.

The transfer of £46,472 from this restricted reserve represents capital expenditure on the farm.

Information, advice & guidance

This grant is a Kent County Council service level agreement for the provision of information, advice and guidance to disabled people, families and Carers in the County of Kent. Sufficient resources are held to meet the expectations of this grant.

Company number: 06465666
Charity number: 1123362

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

Directors and Trustees:

Karen Richardson (Appointed 15 September 2022)
Abbi Caliandro (Appointed 15 September 2022)
Christine Taylor (Resigned 15 September 2022)
Stephen Field, Treasurer
Sara Cross
James Mawby
Jason Owen (Resigned 15 September 2022)
Charissa Baldock

Charity Number: 1123362

Company Number: 6465666

Registered Office:

7 The Hive
Northfleet
Kent, DA11 9DE

Chief Executive Officer and Company Secretary:

Emma Carver

Auditors:

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2023.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Company status

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 1 April 2022:

- Christine Taylor
- Jason Owen
- Jim Mawby
- Stephen Field
- Sara Cross
- Charissa Baldock
- Karen Richardson
- Abbi Caliandro

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a) Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b) Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

New Trustees are required to participate in an induction programme together with further training where appropriate.

c) Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d) Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees, and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures, and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council and Dartford Borough Council.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association both of which receive Annual Reports and Audited Accounts on request.

e) Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

Objectives and Activities

a. Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

KASBAH's Supported Living Projects

"KASBAH provides specialist support and empowerment in all aspects of independent living skills to any young vulnerable adult with the potential to live independently, to assist them to reach their ultimate goal."

KASBAH's Farm

"There is a role and a place for everyone at Princess Christian's Farm. The learning opportunities are vast with a focus on increasing each person's independence, daily living skills, and employability."

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

b. Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

c. Strategies for Achieving Objectives

The Advice Service in Partnership with Disability Assist

This service provides information, advice, and guidance on a variety of topics such as general disability advice, entitlements and benefits advice, health, education, aspirations, and transition. The Advice Service changed in format this year to be predominantly telephone and face-to-face appointments to address a specific issue as opposed to the more flexible provision in place in previous years. The Advisors also offered monthly drop-in sessions in Gravesend to increase community presence.

This was Year One of a two-year partnership with Disability Assist to maintain a physical disability's information, advice, and guidance provision within North-West Kent. The service was provided by two part time paid Advisors, an apprentice and two dedicated volunteers who continue to excel in their depth of knowledge within the Welfare System.

Charity Shop

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The charity shop provides a work experience opportunity for service users residing in KASBAH supported living projects; an upcycling project was developed at Seabrooke House, and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and is supported two days a week by Ifield School during term time.

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. Support is provided in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

Community Farm

KASBAH has continued to support the development of a community farm within Northfleet School for Girls, the farm has continued to provide a valuable work experience resource to our service users.

Princess Christian's Farm

KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of site and it has had substantial investment in 2022-23.

The farm holds regular Open Days and events and is in the process of applying for an exhibition licence to enable animal experiences to take place. The respite unit was completed in September 2022 and has had regular bookings ever since.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Living Skills Training TimeLine

In 2000 the need for independent living was identified.



In 2002 Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.



In 2007 the lack of suitable adapted move-on accommodation was identified.



In 2009 Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.



2011 KASBAH identified the need for greater freedom and control within a supported living site.



In 2011 Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.



In 2013 an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.



In 2015 KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.



In 2018 KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.



In 2020 the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.



In 2021 the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.



In 2021 Princess Christian Farm became KASBAH's first working farm and stand-alone day service provision.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

d. Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e. Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

Achievements and Performance

Review of Activities

The Advice Service in Partnership with Disability Assist

This provision had a significant change in approach with the new partnership with Disability Assist; focussing on paid support to meet increasingly complex requests for support. The new system of working took extensive time to adapt to and additional contacts were necessary to gain statistics and follow up information.

KASBAH has always monitored the effectiveness of this provision by recording the number of contacts rather than by person and this was evident in the new method of recording data. The Advice Service supported 190 new benefit claims over the 12-month period, but this was just one aspect of support. On average the Advisors supported 6 requests for support, advice and guidance every day but this did not always meet the outcome system of the new contract.

If a person had multiple issues such as a benefit claim but also needed advice on housing and an adaptation, this was still only counted as 1 person in the full year period. We did not feel that this accurately captured the great work being supported so have continued to capture information as we have in previous years. We saw a 13% increase in the number of contacts made in 2022-23.

Due to a change in our contractual agreement, KASBAH will not be continuing this contract into Year Two but instead will move back to volunteer support in a more flexible way to ensure we can meet the needs of KASBAH's growing membership.

The KASBAH membership continues to grow (with 25 new referrals this year). We do not request people who access the Advice Service to join our membership, therefore this figure is representative of the wider organisation.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Advice Service Annual Statistics

| Month of the Year | Support Given 2021 – 2022 (per enquiry) | Support Given 2022-23 (per enquiry) |
|-------------------|--|--|
| April | 145 | 153 |
| May | 180 | 188 |
| June | 248 | 222 |
| July | 208 | 199 |
| August | 144 | 247 |
| September | 116 | 251 |
| October | 148 | 205 |
| November | 108 | 130 |
| December | 91 | 85 |
| January | 120 | 116 |
| February | 148 | 124 |
| March | 190 | 167 |
| TOTAL | 1846 | 2087 |

Charity Shop

The charity shop is supported by the supported living schemes and by Ifield School. The training flat at The Hive is now a meeting place for the Outreach team and is utilised monthly by Life Skills Access.

Independent Living Skills Training

Seabrooke continues to achieve a high level of success and recognition from funders, service users and parents for its work in training and preparing each person for independent living within their communities. Each year this site trains and enables 8 residential people and up to 10 people accessing day service at any one time to learn the skills they will need to live independent lives. We have a 94% success rate in moving people on to a greater level of independence. The provision continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy this year.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard to promote a happy and positive service user dynamic. We are supporting our long-term placement transition, and plan to support the first service user KASBAH wedding in 2024.

Rochester Road has consistently achieved positive outcomes for the service users. This site has had a long-term void leading into 12 months; three trials have taken place but as a positive service user dynamic remains the priority, we are yet to find the right fit. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site in addition to continual progression. 7 of the service users have now moved on to independent living (own self-contained flats). Maddison also have a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site continues to make this site feel like a family environment. We regularly share activities, support and staff and have strong, positive friendships on-site. Shortbread introduced its 4th service user this year into the house and no longer offer respite as we have a bespoke provision at the farm. This was a significant change to the house dynamic and it is pleasing to report the house is in a happy place.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Outreach

With a small team of 5 staff members, this provision makes a big impact with support hours always exceeding the funded support package and great opportunities and activities offered each week. We have started the difficult task of moving to a full-cost recovery model so there will be changes in 2023, we will continue to focus on the service user's priorities.

The Community Farm

This year KASBAH has continued to support the farm development, Rochester Road continues to take the lead. Gingerbread House have a new aspiration of converting the area formally used as a 'Petting Farm' to become a sensory garden, work will commence in the summer of 2023.

Princess Christian's Farm

The farm has exceeded KASBAH's expectations, we have increased daily capacity by 40% and have a growing waiting list. The farm offers educational days to local specialist schools three days a week during term time and the increasing Open Days are a huge success.

Extensive building works have taken place in 2022-23 to bring every farm building up to a safe and usable standard; the free-range egg unit will be filled in 2023, the new workshop is in operation, the on-site flat is a fabulous resource, and the latest addition has been an emu nursery for the 16 chicks hatched this year.

We trialled events in all major school holidays and are building on this knowledge in 2023. The Lambing Day was our best event yet with 800 people in attendance. The next step is to gain an Exhibition Licence to offer up-close animal experiences whilst ensuring the service users remain at the heart of every activity.

Financial Review

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. The organisation brought forward a balance of £304,379 in the form of a grant to complete the health and safety works at Princess Christian's farm. There is an on-going need for effective cash flow as the majority of KASBAH's reserves are tied up in the properties. We have worked hard as an organisation to be in a stronger financial position at year end and are pleased to be showing a surplus in unrestricted funds after a year of extensive development.

2022/23 was a year of focussed planning and development to get Princess Christian's Farm back to its former glory and continue to invest in KASBAH's supporting living portfolio. Kent County Council provided an extensive list of works to be completed; these were achieved in full, and we were also able to re-commission the common room, a new workshop, three new polytunnels, a reptile wing housing a large open enclosure, a new free-range egg unit and an on-site respite provision. KASBAH also replaced three kitchens from bare shells, replaced the pebble dash in one property and updated fixtures and fittings in every site.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a small surplus which has been re-invested in part back into the core reserves. This will continue to be our focus until cash reserves exceed six months running costs (in terms of cash in bank) to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services should the need arise.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations
- Potential closure costs
- Disaster recovery
- Routine replacement of equipment/furniture
- Ensure cash flow provisions meet the needs of the charity.

Total funds are £2,181,428 as at 31 March 2023. With restricted reserves amounting to £nil, the charity is left with free reserves as at 31 March 2023 of £289,655 (being net current assets of £725,137 less long term liabilities of £435,482, as shown in Note 19 on page 29 of the financial statements).

b. Principal Funding

The financial statements show a total income for the year of £2,377,099 and a deficit of £192,898. This has reduced reserve levels to £2,181,428 of which £1,891,773 is held in tangible fixed assets, including 236 Rochester Road, Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £289,655. We have made the strategic decision to focus on cash flow at this time rather than securing Gingerbread House without mortgage.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

Impact of Covid-19

As an organisation, KASBAH has continued to thrive, where others had focussed on the negative impact of Covid-19, KASBAH used this as an opportunity to invest more time with each service user and come together as a strong and insurmountable team. This is what KASBAH's does best, we rise to the challenge and find a positive way to move forward. Incidents have decreased by 10.8% this year, our Positive Behaviour Support approach is effective and is now deeply embedded throughout the organisation.

The support from the staff team, volunteers and KASBAH friends has been fantastic and keeps us focussed on what really matters; our service users. We would not be where we are without the on-going community support and value, we receive each day.

Plans for the Future

KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

There are no additional plans this year, instead we plan to reap the rewards of last year's investment and focus on increasing KASBAH reserves and focussing on the farm meeting a break-even point.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Future Developments

For the year 2023-24 KASBAH anticipates higher income levels and higher expenditure levels due to the on-going expansion at Princess Christian's Farm. With the increased flexibility of an Exhibition Licence to offer a wide range of animal encounters and the addition of 300 chickens at a time where eggs are still sparse in shops, we hope to meet the goal of the farm breaking even by 1 April 2024.

We have already explored the possibility of purchasing a supported living property in Tonbridge and have changed focus, to instead look for a financial partner to enable KASBAH to build on its financial reserves and improve its long-term financial stability.

KASBAH will continue to invest in its staff; having its own Occupational Therapist in 2024 and its first qualified Social Worker in 2025. We will be taking on two more social work apprentices in 2023-24 and are actively looking to implement an Oliver McGowan Trainer within our team.

Auditors

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

Selected suitable accounting policies and applied them consistently

Made judgments and estimates that are reasonable and prudent

Prepared 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 proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant audit information of which the Charity's auditors are unaware, and

The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on ... 07/11/2023 ... and signed on its behalf, by:



Stephen Field (Treasurer of KASBAH)

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 2023 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.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditor's responsibilities for the audit of the financial statements

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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

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. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company and industry, the principal risks of non-compliance with laws and regulations were deemed to relate to the Care Quality Commission, the Charities Act 2011 and the Companies Act 2006, and we considered the extent to which non-compliance might materially affect the financial statements. We also considered those laws and regulations that do not have a direct impact on the preparation of the financial statements such as GDPR and data protection regulations.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected a team with sector experience to perform the audit.
- Obtained and reviewed internal policies and procedures and external guidance, including the Care Quality Commission inspection report.
- Held discussions with management involved in the compliance functions, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the key risks were related to posting inappropriate journal entries to overstate income, and management bias in accounting estimates, particularly the fair value of revalued property, and areas of the financial statements requiring judgement, such as the impairment of debtor balances. Audit procedures performed by us included:

- Assessing the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud.
- Designing and performing audit procedures to obtain sufficient appropriate audit evidence in relation to the completeness of income.
- Challenging assumptions made by management in arriving at accounting estimates and judgements. The property valuations as at the year-end were undertaken by an independent estate agent.
- Identifying and testing journal entries, to ensure there was a clear business rationale for transactions outside the normal course of business.

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, because of the inherent limitations of audit procedures there is a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. For example, whilst we have properly planned and performed our audit in accordance with auditing standards, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely audit procedures are to identify it. Also, the risk of not detecting an irregularity due to fraud is higher than the risk of not detecting one resulting from error, due to probable deliberate concealment, override of controls, collusion or misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2023

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors
Chartered Accountants

Date: 10 November 2023

North House
198 High Street
Tonbridge
Kent TN9 1BE

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

| | Note | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|---|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & grants | 3 | 19,428 | 41,694 | 61,122 | 461,436 |
| Charitable activities | 4 | 2,213,877 | 30,000 | 2,243,877 | 1,848,775 |
| Other trading activities | 6 | 70,175 | - | 70,175 | 10,201 |
| Investments | | | | | |
| Bank interest | | 1,925 | - | 1,925 | 53 |
| Total income | | 2,305,405 | 71,694 | 2,377,099 | 2,320,465 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 30,084 | - | 30,084 | 3,384 |
| Charitable activities | 5 | 2,210,312 | 329,601 | 2,539,913 | 1,747,270 |
| Total expenditure | | 2,240,396 | 329,601 | 2,569,997 | 1,750,654 |
| Net (expenditure)/income | 9 | 65,009 | (257,907) | (192,898) | 569,811 |
| Transfers between funds | | 46,472 | (46,472) | - | - |
| Other recognised gains / losses: (Loss)/Gains on revaluation of fixed assets | | - | - | - | (55,903) |
| Net movement in funds | | 111,481 | (304,379) | (192,898) | 513,908 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 2,069,947 | 304,379 | 2,374,326 | 1,860,418 |
| Total funds carried forward | | 2,181,428 | - | 2,181,428 | 2,374,326 |

The statement of financial activities includes all gains and losses recognised in the period.


All income and expenditure derives from continuing activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET AS AT 31 MARCH 2023

| | | £ | 2023 £ | £ | 2022 £ |
|---|-------------|----------------|------------------|------------------|------------------|
| Fixed assets | Note | | | | |
| Tangible assets | 12 | | 1,891,773 | | 1,827,421 |
| Current assets | | | | | |
| Stock | 11 | 6,159 | | - | |
| Debtors | 13 | 205,908 | | 584,652 | |
| Cash at bank and in hand | | 612,209 | | 652,328 | |
| | | <u>824,276</u> | | <u>1,236,980</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 14 | (99,139) | | (238,339) | |
| Net current assets | | | 725,137 | | 998,641 |
| Creditors: amounts falling due after more than one year | 15 | | (435,482) | | (451,736) |
| Total net assets | | | <u>2,181,428</u> | | <u>2,374,326</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | 225,929 | | 223,310 |
| Other funds | | | 1,955,499 | | 1,846,637 |
| Restricted funds | | | - | | 304,379 |
| | 18 | | <u>2,181,428</u> | | <u>2,374,326</u> |

Approved by the board of trustees on 07/11/2023 2023 and signed on its behalf by:


.....
Stephen Field
Treasurer of KASBAH

Company number: 06465666

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

| | Note | £ | 2023 £ | £ | 2022 £ |
|---|------|------------|------------------|-----------|----------------|
| Cash flows from operating activities | | | | | |
| Net cash provided by operating activities | A | | 80,280 | | 334,099 |
| Cash flows from investing activities | | | | | |
| Interest received | | 1,925 | | 53 | |
| Purchase of tangible fixed assets | | (104,442) | | (140,802) | |
| Net cash flows from investing activities | | | (102,517) | | (140,749) |
| Cash flows from financing activities | | | | | |
| Repayments of borrowings | | (17,882) | | (18,911) | |
| Cash inflows from new borrowings | | - | | - | |
| Net cash flows from financing activities | | | (17,882) | | (18,911) |
| Change in cash and cash equivalents | | | (40,119) | | 174,439 |
| Cash and cash equivalents brought forward | | | 652,328 | | 477,889 |
| Cash and cash equivalents carried forward | | | 612,209 | | 652,328 |
| A. Reconciliation of net income to net cash flow from operating activities | | | | | |
| Net income for the reporting period | | | (192,898) | | 569,811 |
| <i>As per the statement of financial activities</i> | | | | | |
| Adjustments for: | | | | | |
| Depreciation and loss on disposal of fixed assets | | 40,088 | | 18,522 | |
| Interest received | | (1,925) | | (53) | |
| Decrease/(Increase) in debtors | | 378,744 | | (410,309) | |
| (Decrease)/Increase in creditors | | (137,570) | | 156,128 | |
| Increase in stock | | (6,159) | | - | |
| | | | 273,178 | | (235,712) |
| Net cash provided by operating activities | | | 80,280 | | 334,099 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed that there are no significant doubts over the charity's ability to continue as a going concern. As a result, the financial statements have been prepared on a going concern basis.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2 ACCOUNTING POLICIES continued

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% reducing balance |
| Motor vehicles | 25% straight line |
| Leasehold improvements | 20% straight line, or over the life of the lease |
| Farm machinery | Over the life of the lease |
| Livestock (sheep and goats) | 7 years |

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities. Depreciation is not charged on the properties as the residual value of the properties is not deemed to be materially different from the market value.

Livestock held mainly for production purposes rather than sale, for in excess of two years, is included in fixed assets and capitalised at cost of acquisition, or cost of production, as appropriate and depreciated on a straight line basis.

2.8 Stock

Stock consists of shop stock and livestock. Stock is stated at the lower of cost and estimated selling price less costs to sell. Stocks are valued in the accounts on an average cost basis. Livestock is a biological asset but not depreciated, on the basis animals are held for less than a year before they are sold.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.10 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.11 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

2.12 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.13 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3 INCOME FROM DONATIONS AND GRANTS

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Donations | 10,467 | 2,020 |
| Grants: | | |
| PCF - Kent County Council health & safety funding | 41,694 | 440,000 |
| Kent County Council - Workforce recruitment and retention fund | 864 | 3,758 |
| Rural Payments Agency | 7,285 | - |
| Infection control grant | - | 3,080 |
| Let's get digital | - | 6,497 |
| Round the world challenge funding | - | 3,376 |
| Other grants | 812 | 2,706 |
| | 61,122 | 461,436 |

The comparative figures include £446,497 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

| | Advice & Information 2023 £ | Independent Skills Training 2023 £ | <i>Princess Christian's Farm</i> 2023 £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|--------------------------------------|---|---|--------------------|--------------------|
| Kent County Council: | | | | | |
| Independent Skills Training | - | 1,418,318 | - | 1,418,318 | 1,272,580 |
| Information, Advice & Guidance | 15,000 | - | - | 15,000 | 15,706 |
| DIAL | 15,000 | - | - | 15,000 | 15,706 |
| Independent Skills Training (Farm) | - | - | 379,349 | 379,349 | 130,882 |
| Medway Unitary Authority | - | 104,740 | - | 104,740 | 97,850 |
| Dartford Borough Council | - | 91,349 | - | 91,349 | 89,716 |
| Gravesham Borough Council | - | 179,181 | - | 179,181 | 197,379 |
| Other sponsors and donors | 1,040 | 35,900 | 4,000 | 40,940 | 28,956 |
| | 31,040 | 1,829,488 | 383,349 | 2,243,877 | 1,848,775 |

The comparative figures include £31,412 of restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2023 £ | Independent Skills Training 2023 £ | <i>Princess Christian's Farm</i> 2023 £ | Total 2023 £ | Total 2022 £ |
|----------------------------------|--------------------------------------|---|---|--------------------|--------------------|
| Direct activity costs | 98 | 305,189 | 253,818 | 559,105 | 353,295 |
| KCC health and safety costs | - | - | 288,872 | 288,872 | - |
| Direct staff costs | 20,748 | 993,277 | 316,057 | 1,330,082 | 1,056,438 |
| Support costs allocated (note 8) | 9,154 | 281,951 | 73,234 | 364,339 | 337,537 |
| | 30,000 | 1,580,417 | 931,981 | 2,542,398 | 1,747,270 |
| Surplus / (deficit) for the year | 1,040 | 249,071 | (548,632) | (298,521) | 101,505 |

The comparative figures include £78,874 of restricted expenditure. Expenditure on Princess Christian's Farm was funded by a grant of £440,000 recognised in the prior year, hence the significant deficit this year.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 INCOME FROM OTHER TRADING ACTIVITIES

| | Charity shop 2023 £ | Café income 2023 £ | Farm shop and related income 2023 £ | Fundraising events 2023 £ | Total 2023 £ | Total 2022 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop income | 4,182 | - | - | - | 4,182 | 3,574 |
| Café income | - | 3,828 | - | - | 3,828 | - |
| Farm shop income | - | - | 27,998 | - | 27,998 | 6,627 |
| Sale of animals & farming produce | - | - | 8,687 | - | 8,687 | - |
| Hay sales | - | - | 12,417 | - | 12,417 | - |
| Farm open days and events | - | - | - | 10,195 | 10,195 | - |
| Fundraising events | - | - | - | 2,868 | 2,868 | - |
| | <u>4,182</u> | <u>3,828</u> | <u>49,102</u> | <u>13,063</u> | <u>70,175</u> | <u>10,201</u> |

7 EXPENDITURE ON RAISING FUNDS

| | Charity shop 2023 £ | Café income 2023 £ | Farm shop and related income 2023 £ | Fundraising events 2023 £ | Total 2023 £ | Total 2022 £ |
|--------------------------------------|------------------------------|-----------------------------|---|------------------------------------|--------------------|--------------------|
| Charity shop costs | 4,164 | - | - | - | 4,164 | 1,670 |
| Café costs | - | 30 | - | - | 30 | - |
| Farm shop and related costs | - | - | 5,090 | - | 5,090 | 20 |
| Sale of animals & farming produce | - | - | 5,869 | - | 5,869 | - |
| Hay sales | - | - | 9,755 | - | 9,755 | - |
| Fundraising events | - | - | - | 860 | 860 | - |
| Support costs allocated (note 8) | 296 | 2 | 1,472 | 61 | 1,831 | 1,694 |
| | <u>4,460</u> | <u>32</u> | <u>22,186</u> | <u>921</u> | <u>27,599</u> | <u>3,384</u> |
| Surplus / (deficit) for the year | (278) | 3,796 | 26,916 | 12,142 | 42,576 | 6,817 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

| 8 | SUPPORT COSTS | 2023 £ | 2022 £ |
|---|--|----------------|----------------|
| | Staff costs | 158,788 | 165,547 |
| | Premises costs | 24,041 | 28,880 |
| | Staff training and travel | 24,628 | 39,972 |
| | Printing, postage and stationery | 7,697 | 7,695 |
| | Telephone | 5,877 | 4,162 |
| | IT Support and maintenance | 12,530 | 11,000 |
| | Repairs and maintenance | 607 | 3,097 |
| | Equipment hire | 2,372 | 3,418 |
| | Subscriptions | 853 | 547 |
| | Professional fees | 10,458 | 7,179 |
| | Website design and public relations | 2,780 | 5,530 |
| | Small grants scheme | 250 | 830 |
| | Miscellaneous expenses | 1,356 | 5,888 |
| | Motor running costs | 13,724 | 3,526 |
| | Bank charges | 1,090 | 723 |
| | Bad debt expense | 44,311 | - |
| | Depreciation of fixed assets | 19,076 | 18,522 |
| | Loss on disposal of fixed assets | 1,877 | - |
| | Governance costs: | | |
| | Audit and accountancy | 11,980 | 6,110 |
| | Legal and consultancy fees | 16,889 | 22,587 |
| | Trustee and Board expenses | 1,130 | 1,399 |
| | Trustee indemnity insurance | 3,856 | 2,619 |
| | | <u>366,170</u> | <u>339,231</u> |
| 8 | SUPPORT COSTS (continued) | 2023 % | 2023 £ |
| | <i>Allocation based on estimated usage:</i> | | |
| | Raising funds | 0.5% | 1,831 |
| | Charitable activities: | | |
| | Advisor / DIAL | 2.5% | 9,154 |
| | Independent Skills Training | 77.0% | 281,951 |
| | Princess Christian Farm | 20.0% | 73,234 |
| | | <u>100.0%</u> | <u>366,170</u> |
| 9 | NET (EXPENDITURE) / INCOME | 2023 £ | 2022 £ |
| | Net income is stated after charging: | | |
| | Operating lease payments | 112,284 | 100,757 |
| | Auditors' remuneration for audit services | 3,930 | 2,250 |
| | Auditors' remuneration for audit services - relating to the prior year | 3,100 | - |
| | Auditors' remuneration for accountancy services | 4,950 | 3,860 |
| | Depreciation | 38,212 | 18,522 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

10 STAFF COSTS

| | 2023 £ | 2022 £ |
|----------------------------------|------------------|------------------|
| Wages and salaries | 1,353,843 | 1,126,517 |
| Employer's national insurance | 101,098 | 74,002 |
| Employer's pension contributions | 33,930 | 21,466 |
| | <u>1,488,871</u> | <u>1,221,985</u> |

The average number of employees during the year is as follows:

| | 2023 No | 2022 No |
|-----------------------------|------------|------------|
| DIAL | 1 | 1 |
| Independent Skills Training | 56 | 50 |
| Princess Christian's Farm | 15 | 10 |
| | <u>72</u> | <u>61</u> |

One (2022: one) employee received employment benefits (excluding employer pension contributions) of between £80,001 and £90,000 in the period.

11 STOCK

| | 2023 £ | 2022 £ |
|-------------------|--------------|-----------|
| Farm shop stock | 3,129 | - |
| Biological assets | 3,030 | - |
| | <u>6,159</u> | <u>-</u> |

Biological assets include one class of asset, being pig stock.

The carrying amount of biological assets held in the period is as follows:

| | Total £ |
|---------------------------------|----------------|
| Opening cost | - |
| Increases from purchases | 5,205 |
| Decreases attributable to sales | <u>(2,175)</u> |
| Closing cost | <u>3,030</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

| 12 TANGIBLE FIXED ASSETS | Freehold property | Motor vehicles | Leasehold improvements | Fixtures, fittings & equipment | Farm machinery | Livestock | Total |
|--------------------------|-------------------|----------------|------------------------|--------------------------------|----------------|-----------|-----------|
| | £ | £ | £ | £ | £ | | £ |
| Cost or valuation | | | | | | | |
| At 1 April 2022 | 1,675,000 | 48,540 | 85,197 | 112,855 | - | - | 1,921,592 |
| Additions | - | - | 30,021 | 20,866 | 46,960 | 6,595 | 104,442 |
| Disposals | - | - | - | (44,240) | - | - | (44,240) |
| At 31 March 2023 | 1,675,000 | 48,540 | 115,218 | 89,481 | 46,960 | 6,595 | 1,981,794 |
| Depreciation | | | | | | | |
| At 1 April 2022 | - | 21,179 | 2,899 | 70,093 | - | - | 94,171 |
| Charge for the year | - | 6,840 | 13,466 | 12,236 | 4,728 | 942 | 38,212 |
| Disposals | - | - | - | (42,362) | - | - | (42,362) |
| At 31 March 2023 | - | 28,019 | 16,365 | 39,967 | 4,728 | 942 | 90,021 |
| Net book value | | | | | | | |
| At 31 March 2023 | 1,675,000 | 20,521 | 98,853 | 49,514 | 42,232 | 5,653 | 1,891,773 |
| At 31 March 2022 | 1,675,000 | 27,361 | 82,298 | 42,762 | - | - | 1,827,421 |

The freehold property was revalued as at 31 March 2022 by Sealeys Walker Jarvis estate agents. The trustees have reviewed the valuation as at 31 March 2023 and confirmed no change in fair value. The carrying amount of freehold property under the historical cost model would be £1,451,690 (2022: £1,451,690).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13 DEBTORS

| | 2023 | 2022 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Support costs receivable | 185,897 | 194,547 |
| Prepayments and accrued income | 5,323 | 385,674 |
| Other debtors | 14,688 | 4,431 |
| | <u>205,908</u> | <u>584,652</u> |

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|-------------------------------|---------------|----------------|
| | £ | £ |
| Bank loans | 18,041 | 19,671 |
| Trade creditors | 19,343 | 29,428 |
| Social security and other tax | 22,039 | 22,902 |
| Accruals and deferred income | 18,170 | 154,452 |
| Other creditors | 21,546 | 11,886 |
| | <u>99,139</u> | <u>238,339</u> |

| | 2023 | 2022 |
|---|------------|----------------|
| | £ | £ |
| Deferred income included above: | | |
| Incoming resources deferred in the previous period | 129,226 | 1,078 |
| Released to the Statement of Financial Activities | (129,226) | (1,078) |
| Incoming resources deferred in the current period - grant and contract income | 407 | 129,226 |
| | <u>407</u> | <u>129,226</u> |

15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Bank loans | <u>435,482</u> | <u>451,736</u> |
| Amounts repayable after more than five years: | | |
| By instalments | <u>365,960</u> | <u>364,449</u> |

The bank loans are secured by way of a legal mortgage charge, dated 12 February 2015 and 28 November 2018, over the properties at Gingerbread House and Shortbread House, Northfleet, respectively.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

16 FINANCIAL COMMITMENTS

At 31 March 2023 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2023 | 2022 |
|----------------------|----------------|---------------|
| | £ | £ |
| Land and buildings | | |
| Due within one year | 55,865 | 48,178 |
| In two to five years | 62,625 | 12,000 |
| More than five years | 53,750 | 1,750 |
| | <u>172,240</u> | <u>61,928</u> |

17 RELATED PARTY TRANSACTIONS

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel.

None of the trustees have been paid any remuneration (2022: none). One member of the board (2022: 5) received gifts, as authorised by the CEO, for their efforts during the year, as shown below:

| | 2023 | 2022 |
|-------------|-----------|------------|
| | £ | £ |
| Name | | |
| S. Field | 24 | - |
| R. Chapman | - | 100 |
| T. Sinclair | - | 55 |
| C. Taylor | - | 34 |
| J. Owen | - | 16 |
| C. Baldock | - | 16 |
| | <u>24</u> | <u>221</u> |

During the year, no trustees were reimbursed for expenses. In the prior year, one trustee was reimbursed £54 for travel and subsistence expenses.

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £86,317 (2022: £86,998).

During the year, three members of the CEO's family were remunerated for services provided to the charity in relation to Supported Living projects and Princess Christian's Farm. This amounted to £48,145 in total (2022: £30,470).

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 MOVEMENT ON FUNDS

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|--|-------------------------|-------------------------|----------------------------|------------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 137,936 | - | - | - | 137,936 |
| Gingerbread House | 87,993 | - | - | - | 87,993 |
| 27 East Kent Avenue | (2,619) | - | - | 2,619 | - |
| | <u>223,310</u> | <u>-</u> | <u>-</u> | <u>2,619</u> | <u>225,929</u> |
| General funds | 1,761,637 | 2,305,405 | (2,240,396) | 48,853 | 1,875,499 |
| Designated funds | 85,000 | - | - | (5,000) | 80,000 |
| Total unrestricted funds | <u>2,069,947</u> | <u>2,305,405</u> | <u>(2,240,396)</u> | <u>46,472</u> | <u>2,181,428</u> |
| Restricted funds | | | | | |
| PCF - Kent County Council health & safety funding | 304,379 | 41,694 | (299,601) | (46,472) | - |
| Information, advice & guidance | - | 15,000 | (15,000) | - | - |
| DIAL | - | 15,000 | (15,000) | - | - |
| Let's Get Digital | - | - | - | - | - |
| Total restricted funds | <u>304,379</u> | <u>71,694</u> | <u>(329,601)</u> | <u>(46,472)</u> | <u>-</u> |
| Total funds | <u><u>2,374,326</u></u> | <u><u>2,377,099</u></u> | <u><u>(2,569,997)</u></u> | <u><u>-</u></u> | <u><u>2,181,428</u></u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 MOVEMENT ON FUNDS continued

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|--|-------------------------|------------------|---------------------|------------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 210,238 | (72,302) | - | - | 137,936 |
| Gingerbread House | 81,644 | 6,349 | - | - | 87,993 |
| 27 East Kent Avenue | (12,669) | 10,050 | - | - | (2,619) |
| | <u>279,213</u> | <u>(55,903)</u> | <u>-</u> | <u>-</u> | <u>223,310</u> |
| General funds | 1,581,205 | 1,842,556 | (1,671,780) | 9,656 | 1,761,637 |
| Designated funds | - | - | - | 85,000 | 85,000 |
| | <u>1,860,418</u> | <u>1,786,653</u> | <u>(1,671,780)</u> | <u>94,656</u> | <u>2,069,947</u> |
| Restricted funds | | | | | |
| PCF - Kent County Council health & safety funding | - | 440,000 | (40,128) | (95,493) | 304,379 |
| Information, advice & guidance | - | 15,706 | (16,124) | 418 | - |
| DIAL | - | 15,706 | (16,125) | 419 | - |
| Let's Get Digital | - | 6,497 | (6,497) | - | - |
| | <u>-</u> | <u>477,909</u> | <u>(78,874)</u> | <u>(94,656)</u> | <u>304,379</u> |
| Total funds | <u>1,860,418</u> | <u>2,264,562</u> | <u>(1,750,654)</u> | <u>-</u> | <u>2,374,326</u> |

Transfers to designated funds represent funds set aside to be used for the on-going development of Princess Christian's Farm (£80,000).

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the year are as follows:

Princess Christian's Farm (PCF) - KCC health & safety funding

The health and safety funding was provided by Kent County Council to enable the farm to be brought up to the current 'safe, warm and dry' standard. There was a brought forward balance of £304,379, as the charity was unable to complete this work in the prior year, however, this has now been completed.

The transfer of £46,472 from this restricted reserve represents capital expenditure on the farm.

Information, advice & guidance

This grant is a Kent County Council service level agreement for the provision of information, advice and guidance to disabled people, families and Carers in the County of Kent. Sufficient resources are held to meet the expectations of this grant.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18 MOVEMENT ON FUNDS continued

DIAL

This grant is a Kent County Council service level agreement for the provision of a disability helpline and volunteer led disability support and advice for people in North West Kent. All funding was spent during the year.

Let's Get Digital

This grant was awarded to upskill, develop and try new digital aids to promote learning, additional engagement and develop new skills in digital technology. All funding was spent during the year.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2023 | 2023 | 2023 |
|-----------------------|-----------------------|---------------------|------------------|
| | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,891,773 | - | 1,891,773 |
| Net current assets | 725,137 | - | 725,137 |
| Long term liabilities | (435,482) | - | (435,482) |
| | <u>2,181,428</u> | <u>-</u> | <u>2,181,428</u> |
| | 2022 | 2022 | 2022 |
| | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,827,421 | - | 1,827,421 |
| Net current assets | 694,262 | 304,379 | 998,641 |
| Long term liabilities | (451,736) | - | (451,736) |
| | <u>2,069,947</u> | <u>304,379</u> | <u>2,374,326</u> |

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1123362

Accounts



KASBAH

Annual Review 2021/22

A COMPANY LIMITED BY GUARANTEE

Acknowledgements

We would like to thank the following for their help and support, without which we would not be able to provide such a high quality service.

OUR FUNDERS/SUPPORTERS

| | |
|---|-------------------------------|
| Kent County Council | Cameron McKenna Foundation |
| Medway Council | Northfleet & Ebbsfleet Lions |
| Dartford Borough Council | SASBAH (Activity weekends) |
| Gravesham Borough Council | GCHA |
| Graham Webb (MBE) | HABINTEG |
| Hattie Webb | |
| London Road Press (Sponsor of KASBAH stationery) | |

THANK YOU TO ALL THE GENEROUS DONOR ORGANISATIONS AND INDIVIDUALS WHO HAVE GIVEN US FUNDS IN 2021/22

VOLUNTEERS

Thank you to everyone who has contributed his or her time, support and resource to KASBAH over the last year.

FINANCIAL SERVICES

BANKING

Caf Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Alliance & Leicester Plc
Bootle
Merseyside
G1R 0AA

ACCOUNTANTS (Payroll)

Henry Reeves & Co
11 Albion Place
Maidstone
Kent ME14 5DY

AUDITORS

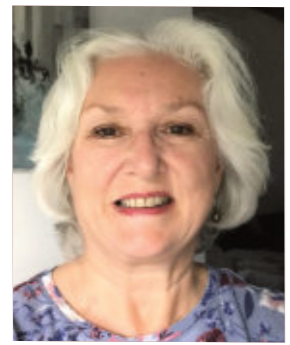
Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent TN9 1BE

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Chair's Foreword



2021/2022 has been a year of considerable changes, improvements and expansion to the KASBAH offer. The imagination, dedication of the staff and Board teams have resulted in significant improvements to the service for users and the administrative arrangements, despite the constraints of Covid-19.

We continue to grow and progress each year by strengthening the KASBAH Supported Housing options and identifying new needs. With the new focus on more complex needs, the addition of the Shortbread House in Northfleet has enabled this vision to be accomplished, plus we can now offer respite placements and are in the process of designing a 1:1 respite provision within Princess Christian's Farm, to allow service users who need a more peaceful environment to have a place to stay and develop life skills.

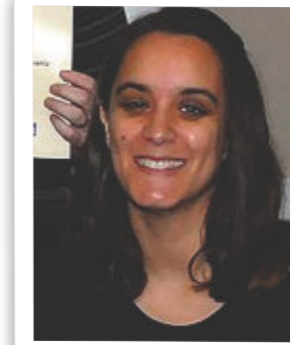
The Board and staff team are looking forward to continuing to focus on being a positive source of support and guidance to all service users and members by removing barriers to independence, developing key skills and using an empowerment model. This will be provided whilst assuring good governance, judgment and responsibility. We have focussed on supporting the staff team, and they in turn have ensured KASBAH has maintained its strong reputation for excellent practice and intervention.

The KASBAH Board continue to see visible, positive and substantial changes in the personal development of our service users and members with numerous successes to applaud and celebrate. KASBAH is confidently moving forward in 2022/23, and we will continue to pursue excellence and quality support and care.

Christine Taylor
Chair of Trustees.

“
The KASBAH Board continue to see visible, positive and substantial changes in the personal development of our service users and members with numerous successes to applaud and celebrate.
”

Chief Executive Officer's Report



This year the Covid-19 pandemic has finally eased and enabled KASBAH as a service to re-establish external activities and re-engage fully with the wider community. I am very proud of how KASBAH as an organisation has responded to the Covid-19 pandemic rather than reduce provisions, we have been creative and utilised this time to spend quality 1:1 time with our service users. We have adapted group activities to mimic regular weekday activities to ensure routine and activities which are enjoyed where not lost, but instead adapted to be provided within the KASBAH services. Even with that said we were all very happy to move outside of our support bubble as have time with our KASBAH friends once more.

“
What a positive year for KASBAH and with Princess Christian's Farm now in our fold, we will be able to put many years of planning and visualising into practice to make the farm a core service for every person in KASBAH.
”

We continue to see an increase in personal communication techniques and abilities which in turn has enabled us as a staff team to better understand each and every person we support. Sport has been crucial in both our support strategies and risk reduction strategies; we have worked closely with Mencap's Round the World Challenge over the last two years. Our weekly boxing and football sessions are often the highlight of each week. There is a willingness to try new sports and activities and we do feel that focus has benefited us all.

Winning the tender for Princess Christian's Farm has been a significant achievement. This has enabled KASBAH to start to fulfil a long-term aspiration of taking on a working farm; to increase the daily living skills development opportunities within the organisation, and also to embed a longer-term plan in providing meaningful work-experience opportunities in a diverse setting which can accommodate a role for every person. We have been able to access a range of digital technology to enable the farm to increase hands-on opportunities and be more self-sufficient in-house to the livestock needs.

KASBAH's prides itself not only on its ethos of empowerment and promoting independence but in supporting people who want to learn and progress. This applies to the staff team as well as the service users; to get the optimum impact we also have a strong focus on dynamics. We have four new Studio 3 trainers on board as we continue to embed our Positive Behaviour Support culture throughout the organisation.

As an organisation we pride ourselves on our ability to adapt, we identify a problem and work cohesively as a team to find viable and long-term solutions; the support and understanding of our fantastic work force gives the organisation the strength and ability to adapt and manage change effectively. We regularly update KASBAH's Five Year Vision in line with new ventures and directions - this document is available to view on our website - www.kasbah.org.uk.

Emma Carver
Chief Executive Officer

Financial Report

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. There is an on-going need for effective cash flow as the majority of KASBAH's reserves are tied up in the properties. We have worked hard as an organisation to be in a stronger financial position at year end which we are pleased to confirm has been achieved.

2021/22 has been a year of expansion, development and putting years of planning and innovating into practice. A KASBAH farm has been an aspiration for five years and is now a reality. The tender process was short, and the mobilisation period was the shortest ever recorded by Kent County Council. Yet with days to plan and co-ordinate we managed a smooth transition with positive impact and outcomes for every person involved in this service. The entire organisation is involved in the Princess Christian's Farm and it has brought a new lease of life to the organisation.

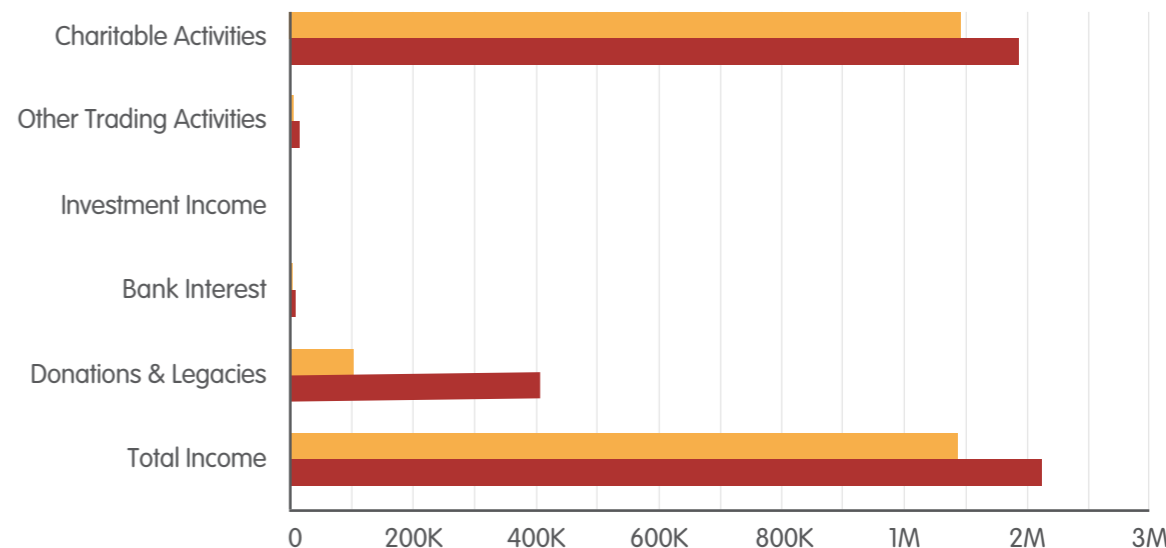
KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a surplus. The audited accounts show a surplus of **£513,908** generated on a turnover of **£2,320,465** as a result of continuing attention to management of expenditure and maintenance of KASBAH's income streams.

If you would like to see our full Trustee Report and Accounts for this year, please call the KASBAH office on 01474 536501 or alternatively they can be viewed on the KASBAH website (www.kasbah.org.uk) or the Charity Commission website (www.charitycommission.gov.uk).

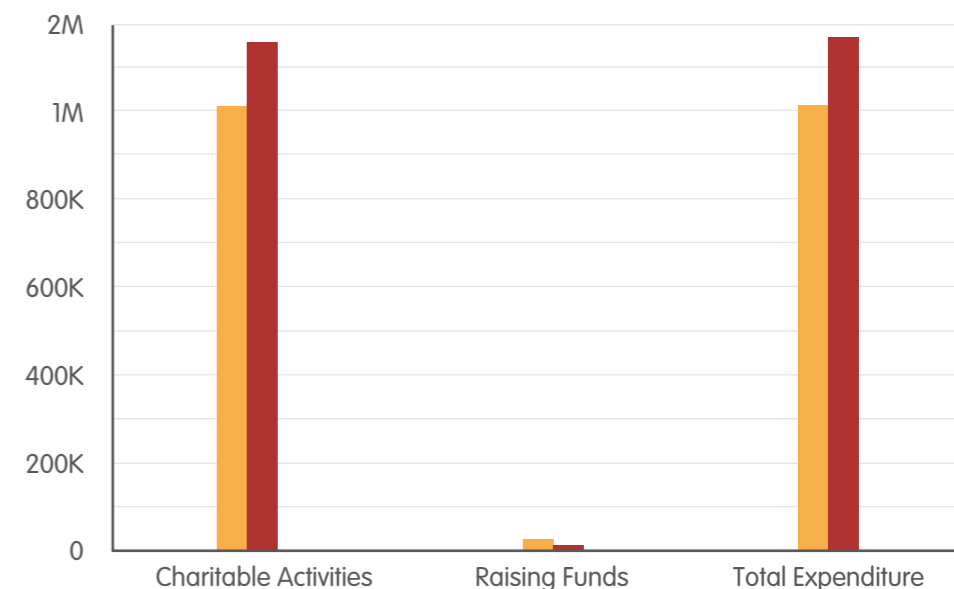
Income Comparison 2021/2022

2021
2022



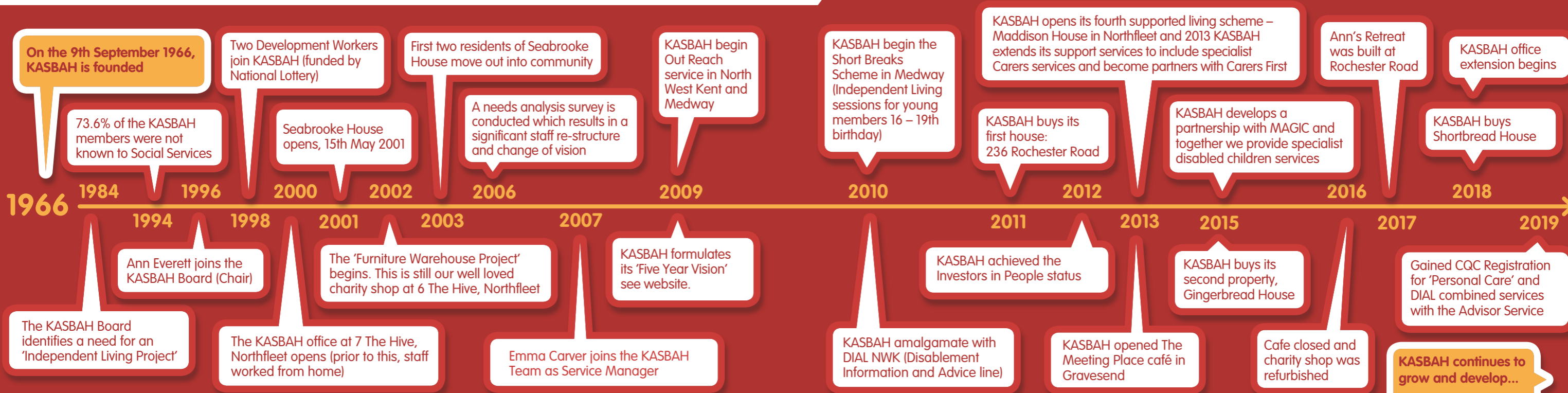
Expenditure Comparison 2021/2022

2021
2022



Significant Dates

The following timeline sets out the key events and/or achievements of KASBAH's history:



What We Do and Why We Do It

THE VISION

To support people with disabilities towards greater independence, choice and equality.

THE MISSION

KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members.

Together we will create innovative solutions to meet new identified needs and expand the organisation.

THE ORGANISATION'S CORE VALUES

KASBAH will promote:

- Empowerment and a greater level of independence to the members
- Specialist training in all aspects of daily living skills
- Informed choices and decisions
- Inclusion and community participation
- A flexible range of support services to meet the member's individual needs
- Self reliance and self confidence
- Personal achievement in own goals
- Continuous improvement of the standing and reputation of KASBAH

DEVELOPMENT

KASBAH continues to focus on development, regularly asking the members for feedback and introducing a robust customer satisfaction monitoring aid in the form of simple questionnaires. One nominated staff member within each service provision undertakes this task.

The focus has continued to be partnership - working with statutory and voluntary agencies, raising the organisation's profile and ensuring the service is meeting the membership's changing needs, as well as ensuring all services are accessible to the different needs of KASBAH members.

The KASBAH newsletter (KASBAH News) has continued to improve, with increased member involvement.

QUALITY MANAGEMENT

“ Internal control measures are in place and are working effectively for the organisation. Steps have been taken throughout the last financial year and actioned in order to minimise risk to the organisation. ”

KASBAH Board

Outreach

Outreach is the end product of our service users hard work. They have been through their life skills training in our KASBAH House sites and feel that they are ready to spread their wings and gain some more independence. This is where we come in. We are there to help them maintain and build on their skills when they transition into their new homes. We will always do our best to to meet their needs as individuals and respect the choices they make. It is our aim to support them to become independent, happy, healthy, fulfilled people.

We provide support and will partnership work with everyday chores such as cleaning, laundry, shopping, cooking, making and keeping appointments and of course paying the dreaded bills. We will also support them to access their, clubs, voluntary work, hobbies and fitness schedules, While encouraging them to meet their full potential. we have a social skills day every Friday where individuals, if they choose to participate, can learn new skills.

- communicate, share and have fun as a group
- each person will choose an activity or a place that they would like to visit/see in turn and if possible we will arrange this with them. Then there is our annual outreach short break.

We learnt that the thing that has the biggest negative effect on our guy's wellbeing is boredom and loneliness, not just in the pandemic but in general, once they leave their homes to move into their flats they realise that they are mostly alone which is usually a huge shock for them, as they have generally come from a lively environment with lot's of company,.

As a result of this we have taken the decision to keep our service users as busy as we can, we have more individual short breaks and days out in the community than we have before, we give them all the choice of getting what needs to be done finished so that we can find something more interesting to do, they usually get things done very quickly to enable them to meet with their friends for a ride out with staff

We are a small staff team that consists of Linda, Graham, Jayne, Brenda, Peta, Louise and Debbie and we are all enthusiastic about our jobs. We get to know our clients likes and dislikes This means that we are consistent and the service users will rarely have a member of staff supporting them that they are unfamiliar with. Everybody on outreach is very positive about, and looking forward to the coming year. With all the new adventures, achievements and possibilities that we know it will bring for us.



“Graham take's us to really good places”



“I love social skills Friday” - FK



“Run by disabled people, for disabled people.”

DIAL and the Advisor Service are continuing to work together and are still proving to be a very successful team. This year has still had it challenges for us regarding the Covid 19 restrictions but we have overcome this with our team of dedicated volunteers supporting clients and members with general disabilities in the North West Kent area remotely.

We are now able to offer support Monday-Thursday, consultations are available between 10.30 and 4.00 pm. Our volunteers are very experienced and we are able to offer comprehensive advice and guidance, especially with issues relating to benefits such as Mandatory Reconsideration and Appeals.

To receive information and guidance from the Disablement Information Advice Line, (DIAL) you do not need to be a member of KASBAH. We are happy to offer support, guidance and empowerment to anyone with any form of disability, provided they live within the North West Kent Area. Outside of this area, our Advisor Service is still available to all of our registered members born with a physical or learning disability and living in Kent.

Enquires to the services range from needing assistance with filling out a Personal Independence Payment (PIP) form, how to get aids and equipment to assist you in and around the house or even transport to help with independence.

We are pleased to announce a new partnership with Disability Assist in the new financial year, previously known as CiLK. The coming together of the two services is a very positive step for us and we are hoping to offer a wider range of services, providing more links to service though out the county.

Case study client - A
KASBAH have been supporting a member who has been living independently in a flat that is warden controlled for several years. This member was also supported by his mother until recently when she unfortunately passed away.

Due to the change in circumstances Social Services were made aware and our member was in agreement that he needed some support to help with things such as reading letters, paying bills and weekly budgeting. He also asked for help with planning a meal and cooking as he felt his diet could be improved since his mum passed.

The initial visit from Social Services did not have a positive outcome as our member was not able to express his needs. It was decided that he was managing just fine as he was. Unhappy with this, our member asked KASBAH to get involved an after discussing his requirements and preferences and with his permission, our Advisor was able to set up another meeting with the care manger and act as an advocate explaining our member's needs. This time we were successful and our member was awarded sufficient time with a local care company to take care of all his paperwork that had been building up and his support required in the kitchen.

We are delighted to be in regular contact with the member who keeps us updated with all the delicious food he has been cooking that includes a roast dinner from scratch.

Case study client - B
The client has Autism, ADHD, Emotional dysregulation, anxiety and depression, Hypermobility and Dyspraxia she was supported by her mother though the migration from Disability living Allowance (DLA) to Personal independence payment (PIP)

She is on an individual personalised timetable at college due to high anxiety levels, and only attended 5 half days in 25 days. The emotional wellbeing team is working very closely to help her back into full time attendance and yesterday they experienced a full meltdown with self-harm.

Dial assisted with completing the PIP form.

Mother contacted the Dial advisor "Thank you for your call the other day. I feel very well supported by you and hope the attached form submitted for my daughter shows how much your help gave me to be able to complete this horrid form".

She subsequently contacted Dial "I have just had the letter to confirm my daughter will transfer to pip on enhanced care and low mobility.

Thank you so much for your invaluable help and support.

Case study client - C
The client has with severe dementia and incontinence issues.

"I CAN NOT GO ANYWHERE DAY OR NIGHT WITHOUT MY HUSBAND."

DAIL assisted Client's husband in completing an Attendance allowance form.

The outcome was an award at the lower rate.

DIAL assisted with formulating an appeal.

Client's husband contacted DIAL to communicate that the appeal was successful and the higher rate would now be applied.

"I can't thank Michael enough for all he has done for me."

From a DIAL Client

"Carly has been extremely helpful and patient, thank you!"

From a DIAL Client

ACHIEVEMENTS

- Forming a new partnership with Disability Assist.
- Maintaining good working relationships with our dedicated volunteers whilst they have been working remotely in such challenging times.
- Continuing to offer comprehensive support and guidance throughout a very difficult year.
- Forming positive relationships with our new members.

END OF YEAR STATISTICS

01 APRIL 2021 – 31 MARCH 2022

| Month | No. of contacts 2020-2021 | No. of contacts 2021-2022 |
|---------------|---------------------------|---------------------------|
| April | 148 | 145 |
| May | 138 | 180 |
| June | 165 | 248 |
| July | 178 | 208 |
| August | 181 | 144 |
| September | 111 | 116 |
| October | 213 | 148 |
| November | 112 | 108 |
| December | 135 | 91 |
| January | 194 | 120 |
| February | 186 | 148 |
| March | 168 | 190 |
| Totals | 1,929 | 1846 |

Hattie Webb House

Hattie Webb House is located in the heart of Rochester town, close to all amenities and good public transport services. At this moment in time the house is occupied by four tenants, three have physical and learning disabilities and one has learning disabilities. The house is fully adapted to meet the needs of all our service users that have physical disabilities.

All four current tenants that live in the house meet the criteria for being at Hattie Webb House in terms of their disabilities and identified areas of support that is required to live an independent life within our community. As Hattie Webb House tenants have an open-ended tenancy our service users do not move on regularly therefore any potential referrals tend to find alternative accommodation due to the time scales and unpredictability of vacancies.

We have two dedicated members of staff on site, one part time House Co-ordinator, one full time Life Skills Coach and additional bank support when required. The house is staffed Monday to Friday and at weekends for meal support, there is the option for evening and weekend staff support upon request for activities outside of the usual working hours. The bank staff cover when there is sickness or holiday cover required this ensures that support is present when there is absence with regular staff. The house tenants have access to 24 hours out of hours emergency call provision; this is done on a rota system between the two HWH staff. The tenants have demonstrated recently that they are very capable of looking out for each other and supporting each other when required in the event of an emergency. Very often they contact on call for advice and guidance on what to do in an emergency situation.

Hattie Webb House provides a 1-1 day respite service provision for young adults with learning and or physical disabilities, this service is based at Hattie Webb House and staff provide independent living skills training. These sessions require booking in advance are from 10am until 2pm. At present we have 2 service users that access this service during the week. Staff are allocated responsibility for each session to ensure consistency and person centred when planning activities and timetables incorporating the main key areas of learning within the tasks that they have chosen.

At Hattie Webb House we promote independence and ensure we provide a person-centred approach with all of our service users; we aim to empower existing skills in order to achieve great outcomes. We are always happy to welcome new and previous visitors into our house and we will even provide a nice cuppa and a chat, if your very lucky there may even be a biscuit or cake on offer too.

Dawn Varley
House Co-ordinator



"Since joining the 1-1 respite day service at HWH I have gained a lot of confidence, I have learnt new things that I would be too scared to do before. I am now wanting to do more for myself and become more and more independent."



Gingerbread House

Gingerbread House is a large five-bedroom chalet bungalow in Northfleet. It has been extended over two floors. The entrance is spacious and welcoming, full of both light and personality and is the hub of the house. This is where our service users living within the property both dine and take part in all sorts of in-house activities.

This property offers shared living accommodation for up to four people with a sleep-in provision for those who need additional support during the night.

During and whilst gradually coming out of Covid restrictions, whereby normal activities have been resumed. The Gingerbread service users continued with their Garden Gang activities twice weekly. They have been creative with their carpentry, making animals to be sold at Princess Christian's Farm over the Christmas period.

We have continued to jointly look after our chickens, rabbits, and guinea pigs within a small holding in the gardens of Shortbread and Gingerbread House.

Teepan, Thomas, Sam and Sophie are still happily living at Gingerbread House supported by their staff team. Our person-centred approach has enabled everyone to flourish within this setting. Everyone's confidence and independence has grown, with our focus promoting effective two-way communication, which has been noted by outside care professionals that there has been a vast improvement for all service users living at Gingerbread House.

OVERVIEW

- Gingerbread and Shortbread Houses are our complex needs projects. We focus on positive behaviour support approaches; our PBS coaches have all been Studio 3 stress management trained. With Studio 3 trainers working alongside our teams.
- We practice low arousal approaches with person centred support, our four young disabled people benefit from positive peer support in a shared home environment.
- We work closely with all parent carers where they continue to have active input into the support and care of our Gingerbread residents.
- We have some small animals on site to promote kindness, patience, and responsibility.

ACHIEVEMENTS

- All service users have gained in confidence with their communication skills
- Managing all service users positively throughout lockdown and during the covid pandemic. Offering a variety of activities to maintain a meaningful and active lifestyle day to day.
- The garden gang project has been extremely successful and the service users at Gingerbread House have enjoyed the benefits of learning practical skills and animal care as well as enjoying fresh eggs every day.

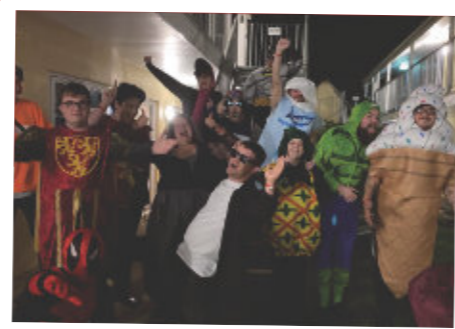


"Long walk to the park and play football."

"I love working with Jim doing DIY."



Maddison House



Maddison House is a Supported Living project that is situated in Northfleet, Kent. The building itself boasts seven spacious bedrooms that are all en-suite, each bedroom includes fridges and work tops that could be used to prepare small snacks. Our lounge-diner area is utilised by residents for socialising, group training/ 'refresher sessions', house meetings and group meals. Residents also share a Kitchen, Laundry Room and Garden.

Maddison House is not staffed 24/7 and we do not have sleep over staff in order to increase independence with a view to moving to live independently within the community. Maddison House staff provide support with all aspects of daily living for example budgeting, cooking, cleaning and emotional support whilst encouraging further independence. Additionally we like to keep things Fun! Residents are supported to access social skills sessions (both day time and evening) and to attend a nightclub in Gillingham once per-month where the residents have an opportunity to link up with individuals from other sites and have an enjoyable time together. Staff provide occasional weekend support for the residents to plan and cook a group meal together such as a Sunday roast dinner.

We have also enjoyed day trips to London, shows at The O2 Arena and several long weekends at Butlin's.

Maddison House is tailored for individuals whom strive to live independently but wish to maintain a high level of social activity and group involvement. Past, present and future residents have the option to treat Maddison House as a stepping stone before moving on to live independently or to treat Maddison House as a longer term option. Our Outreach has expanded this year, we now have 5 service users who have gone onto independent living, but still want to benefit from the support and community at Maddison House.

From a staff perspective, at Maddison House our promise to each resident is to support them to achieve a meaningful and fulfilling life. This includes goal planning, providing choice, pushing boundaries, self-advocating and positive risk-taking. We love Maddison House and our service users are proud to call it their home.



ACHIEVEMENTS

- We have another service user who is ready to move into their own flat in the community
- Despite the continued challenges of COVID we have kept as socially active as possible enjoying activities such as new exercise classes and trying new sports
- Went to Butlins for the weekend for the first time since the Covid-19 Pandemic

"Maddison has given me the confidence I need, I am ready for independent living."

Rochester Road



Rochester Road is a longer-term provision with staff support 24/7, Rochester Road supports a broad range of adults with different support needs. We adapt our support to each individual needs and abilities. At Rochester Road we promote independence, we praise and celebrate individuals' achievements and empower individuals to lead a fulfilling life whilst maintaining a community presence.

We have five bedrooms and a staff sleepover room. We currently have five residents at Rochester Road. Staff support residents to live and be as independent as possible, whilst making a house a home. Rochester Road has a lovely, homely feel and is very comfortable with lovely gardens and a resident cat. Rochester Road benefits from the bus stop being situated outside of our property and we have local shops within walking distance including a pharmacy, takeaways, convenience stores and a cash point. We are only a ten-minute bus ride to the town centre, promenade and the supermarkets. We also have an annexe in our rear garden, this is self-contained and provides living accommodation

for one resident. The support needs provided are of a lower level of need to the main house and offer a more independent accommodation to our current resident.

Rochester Road celebrate everyone's birthdays with balloons, banners, presents and cake. We are once again able to celebrate by going to restaurants of each person's choice instead of having takeaways as we come out of the pandemic. We promote group activities, social skills and enjoy the local community as much as possible. Rochester Road is committed to promoting independence, choice and person-centred approaches in everything we do.

Rochester Road residents have enjoyed getting back to normality and being able to attend their outside services. Three of our services users will be attending Princess Christian's Farm for day service which is very exciting.

Rochester Road staff are committed in supporting the resident to have a holiday in 2022 they have chosen to go to Disneyland in Paris.



ACHIEVEMENTS

Over the last year our achievements include the tennis coaching we received through Mencap funding. All residents enjoyed the coaching sessions had lots of laughs and were able to play tennis after six weeks of coaching, all had an amazing time and would like to continue with tennis. Once we were able to, in the summer months our residents managed to enjoy day trips to London including the London eye, river boat, museum's, zoo, the beach but to name a few. We have also supported a resident to find her new forever home, she has been searching for a

very long time. We are finally able to say we have now achieved this and she will be moving shortly. We will miss her very much, she has been part of Rochester Road for many years.

We are also very proud that we continue to support North fleet school for girls' community farm project and have done so since the beginning of their adventure. We have seen the community farm project go from strength to strength in the knowing that we at KASBAH have been part of their growth.

Seabrooke House

Seabrooke House is a six bedded Supported Living home in Swanscombe. It was set up as KASBAH's first supported living scheme and is geared towards bespoke training in independent living skills, this includes (but is not limited to) training in cookery, cleaning, shopping, healthy eating, finances, travel, providing skills to go out independently. We are passionate about empowerment and development.

Seabrooke is often the start of many young adult's own unique journey towards greater independence.

Seabrooke is a place where we support positive risk taking. We educate disabled people on how to effectively risk assess each situation and make informed decisions. In line with the Mental Capacity Act we minimise risks but do not remove them. Everyone has the capacity to make and learn from their own decisions. Seabrooke is a place where we promote and encourage all aspects of independence.

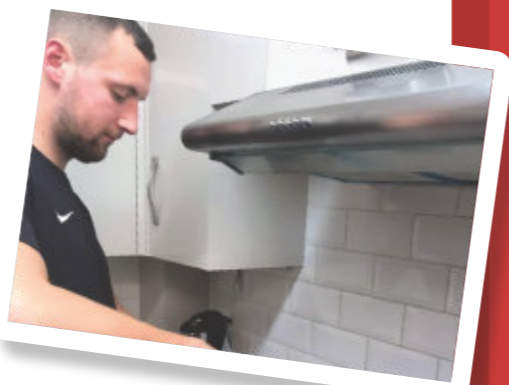
Seabrooke is a place where we empower every individual to lead a full, active, safe and happy life and to strive to meet their full potential. We also have 2 independent living flats next door at Janus Court for those who would like a taste of independent living with the safety net of Seabrooke close at hand. We also have a small day service provision "Life Skills Access" specialising in independent living skills.

Seabrooke is short term placement providing 24hr support. Normally individuals come to Seabrooke and aim to transition within a 2 year placement, this can possibly be extended on a case by case basis. Our aim is to signpost into other KASBAH services or other suitable services based on each individual's needs.

We have supported 2 move on's and 2 move ins in the last year.

ACHIEVEMENTS

- We have moved on 1 individual this year
- We have filled our 2 vacancies, so have 2 new service users starting their journey to further independence
- We held a charity event raising £370 for the people of Ukraine
- Despite the continued challenges of COVID we have kept as socially active as possible enjoying activities such as new exercise classes and trying new sports
- Quote: "Seabrooke helped give me a new start" "I'm looking forward to being a part of the Kasbah family!"



"I have now moved into Janus Court, it is lovely and I am enjoying the independence"



Shortbread House

Shortbread House is an impressive house set over three floors with five bedrooms, three bathrooms and generous social spaces for the service users to engage and socialise.

The service provided at this site has always been bespoke and as such needed a property to meet the complex needs managed positively within this site. Our service users are supported by experienced PBS coaches all studio 3 stress management; low arousal approach trained.

We are a very person-centred led organisation and set realistic goals to achieve successful outcomes with a partnership model of support. Shortbread House has continued to incorporate fun learning and partnership work to support the residents in learning new skills. As a team with Shortbread House, we manage any signs of stress and anxiety calmly and effectively using the environment to our advantage to provide re-assurance and guidance where needed.

Katy, Katie, and our new resident Georgina live alongside each other each having their own individual living space as well as accessing our communal conservatory area where life skills training and other indoor social activities take place weekly.

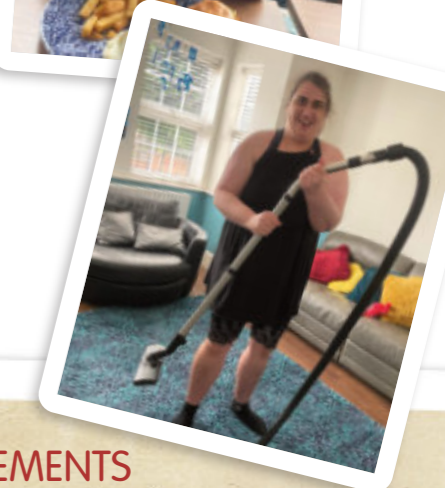
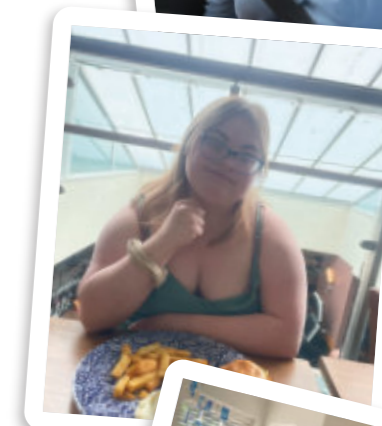
"I enjoy living here and having my own space upstairs"

OVERVIEW

- Shortbread and Gingerbread Houses are our complex needs projects. We focus on positive behaviour support approaches; our PBS coaches have all been studio 3 stress management trained. With Studio 3 trainers working on site alongside our teams.
- We work closely with all parents where they continue to have active input into the support and care of the residents at Shortbread House.
- A bespoke respite provision has been introduced for two young men who stay with us for a full day and overnight stay once a week.

ACHIEVEMENTS

- Staff have continued to introduce new and varied activities for our service users with a focus on social skills.
- We have continued to work on our service user's expressive language skills, sentence forming and receptive cognitive processing of language with great success in this area.
- All residents do independent living tasks, this has been achieved with constant partnership working and staff guidance.



Princess Christian's Farm

Princess Christian's Farm is based in Hildenborough with over 116 acres of pasture and woodlands. It is a life skills training facility supporting people with a learning and /or physical disability. The aim is for individuals to learn new skills both on the farm and in all aspects of daily living.

Princess Christian's Farm is a unique environment for service users to come and make friends, build confidence and develop employability skills in a variety of vocational areas. Service users can build their skills within Animal Care, Agriculture, Horticulture, Catering, Retail and DIY/ Woodwork.

Currently we have 73 service users attending over 143 placements. The service users have the opportunity to work in a variety of areas throughout the week to help support their skills development and interest.

When attending PCF, service users have the opportunity to engage in a variety of activities including, preparing and cooking healthy meals, caring for over 100 animals, maintaining the beautiful grounds and learning basic gardening skills, making seasonal planters and hanging baskets, building rabbit boxes, creating seasonal crafts, carrying out stock checks and purchasing produce for our onsite shop, taking part in a variety of sports activities including football, karate, pilates, basketball and table tennis, showing our pigs at agricultural shows and external work experience activities.



Princess Christian's Farm has been part of KASBAH since November 1st 2021, to date the farm has seen many changes including:

- The development of a farm vehicle fleet including a vintage Massey Ferguson tractor, John Deere Tractor and a Land Rover discovery which will allow service users to attend Agricultural shows.
- A highly skilled staff team with a variety of skills and knowledge to share.
- Investment in the farm buildings to upgrade the facilities and ensure service users needs are met.
- Development of the retail facility to include farm produce and support local businesses.
- Development of the catering facility to support skills development and provide onsite catering.
- An Increase in livestock to include Kune Kune pigs, Donkeys, Turkeys, a Peacock, Pedigree Sheep and Pedigree Large Black pigs and 2 Giant Rabbits. We have also successfully hatched 1 Emu chick.
- The planning for the development of a respite facility on site.
- An increase in service users accessing the facility and re engaging in day services following Covid.
- Development of a PCF Facebook and Instagram page.
- Regular community engagement Zoom meeting to keep everyone informed of changes and upcoming events.



ACHIEVEMENTS

- First Prize at the annual Jim Green competition for digging over a bed.
- A successful application to present a Beautiful Border at Gardeners World Live 2022.
- A successful Easter event for the local community.
- 3 new polycarbonate polytunnels.
- Creation of successful partnerships with the National Centre for Reptile Welfare and Curlys farm.
- All staff trained in Studio 3 and low arousal behaviour management.
- Five star food hygiene rating.
- A successful Pantomime visit to celebrate Christmas with the service users at PCF.
- Increased external work experience opportunities.



A Big Thank You for Support & Commitment goes to:

TRUSTEES

| | | | |
|---|--|--|---|
| Brendan Walsh Christine Taylor | Chair (Resigned November 2021) Trustee /Acting Chair (Appointed January 2022) | Charissa Baldock Sara Cross Veronica Higgwe Jim Mawby Jason Owen | Trustee Trustee (Appointed September 2021) Trustee (Resigned May 2021) Trustee (Appointed March 2022) Trustee |
| Richard Chapman Trevor Sinclair Stephen Field | Vice Chair (Retired September 2021) Treasurer (Retired May 2021) Treasurer (Appointed June 2021) | | |

STAFF

| | | | |
|---|--|--|--|
| Emma Carver Sophie Aiken Julie Appleby Veronika Hanley Sarah Heneghan Karen Heath Victoria Norris Stacey White Chris Yusuf Ruth Allen Bamini Logendran Nneoma Okeke Ashley Rehman Anna Saunders Dawn Varley Janine Lozada Jane Candler Jacqueline Baldwin Julie Bassett Annabelle Hulse Yvonne McCuish Linda Nyamutsahuni Chantal Robinson Lauren Sweeney Sam Williams Amanda Ball Sam Pitcher Charmaine Bultman | Chief Executive Officer HR Manager Finance Manager Finance Assistant (started November 2021) Office Manager Complex Needs / DIAL Advice Manager House Manager (SBH/MH) Senior Life Skills Coach (SBH) Senior Life Skills Coach (SBH) Life Skills Coach (SBH) Life Skills Coach (SBH) (started July 2021) Life Skills Coach (SBH) (left Life Skills Coach (SBH) Life Skills Coach (SBH) House Co-ordinator (HWH) Life Skills Coach (HWH) House Manager (RR/HWH) Life Skills Coach (RR) Life Skills Coach (RR/OR Medway) Life Skills Coach (RR) (started June 2021) Life Skills Coach (RR) Life Skills Coach (RR) Life Skills Coach (RR) Life Skills Coach (RR) Senior Life Skills Coach (MH) Life Skills Coach (MH) Life Skills Coach (MH) Senior Life Skills Coach (Maternity Leave cover) (GBH) Senior Life Skills Coach (GBH) Senior Life Skills Coach (on Maternity Leave) (GBH) Life Skills Coach (GBH) (started November 2021) Life Skills Coach (GBH) (left January 2022) OT Apprentice / Life Skills Coach (GBH) Life Skills Coach (GBH) Life Skills Coach (GBH) Life Skills Coach GBH/SHBH/PCF (started July 2021) Life Skills Coach (SHBH) | Deborah Goldsmith Tope Adeleye Blaze Alcindor Arron Carver Lauren Gee Sandra Hardman Shannon Heneghan Toyin Lawal Audrey Lovelidge Tayla Parris Chloe Rixon Sandra Scott Connor Vincent Beth Walker Clare Williams Linda Shaw Pete Bridle Jayne Brown Brenda Clark Deborah Merrison Graham Shaw Linda Gilham Tina Jeffrey Barbara Rowland Diana Widdecombe Elizabeth Read Chloe Brooker Natasha Bremer Richard Carver Claire Coomber Sharon Day Chris Evenden Katie Porter Courtney Rawson Ross Simmons Andrew Storey Kathryn Westcott | Senior Life Skills Coach (SHBH) (started November 2021) Life Skills Coach (SHBH) Life Skills Coach (SHBH) (left May 2021) Life Skills Coach (SHBH) Life Skills Coach (SHBH) Life Skills Coach (SHBH) (started November 2021) Life Skills Coach (SHBH) Life Skills Coach (SHBH) Life Skills Coach (SHBH) (left January 2022) Life Skills Coach (SHBH) Life Skills Coach (SHBH) (started January 2022) Life Skills Coach (SHBH) (started January 2022) Life Skills Coach (SHBH) (left March 2022) Life Skills Coach (GBH/SHBH) (started Feb 2022) Life Skills Coach (SHBH) Outreach Co-Ordinator Life Skills Coach (OR) (started July 201) Life Skills Coach (OR) Life Skills Coach (OR) Life Skills Coach (OR) Life Skills Coach (OR) Shorts Breaks On The Go (left April 2021) Shorts Breaks On The Go (left April 2021) Shorts Breaks On The Go (left April 2021) Short Breaks On The Go (left April 2021) Farm Manager (PCF) (started November 2021) Farm Lead (PCF) (started November 2021) Apprentice (PCF) (started December 2021) Maintenance (PCF) (started November 2021) Catering Lead (PCF) Senior Life Skills Coach (PCF) Lead Life Skills Coach (PCF) (started February 2022) Life Skills Coach (PCF) Life Skills Coach (PCF) (started November 2021) Projects Lead Coach (started November 2021) Horticulture Lead Coach (PCF) (started November 2021) |
| Lucie Heath Charlie Packer Emma Alvis Jim Allison Phoebe Carver Amos Isibor Sheila Stringer Lucia Vata Maria Worrell | Life Skills Coach (GBH) Senior Life Skills Coach (GBH) Senior Life Skills Coach (on Maternity Leave) (GBH) Life Skills Coach (GBH) (started November 2021) Life Skills Coach (GBH) (left January 2022) OT Apprentice / Life Skills Coach (GBH) Life Skills Coach (GBH) Life Skills Coach (GBH) Life Skills Coach GBH/SHBH/PCF (started July 2021) Life Skills Coach (SHBH) | | |

BANK STAFF

| | |
|------------------------------------|-------------------------------------|
| Kerry Devaney February 2022) | Life Skills Coach (SHBH) (started |
| Kasey Shand September 2021) | Life Skills Coach (GBH) (July 2021- |
| Kerris Mace 2021-December 2021) | Life Skills Coach (SHBH) (September |

VOLUNTEERS

| | |
|---|--|
| Ron Tiller Les Buss Dorothy Nash Staff & Students Vanessa Frazier Carly Gadd Michael McDermott Joanne Stringer Sheila Stringer Paul Williams Sean O'Leary | Charity Shop Volunteer Charity Shop Volunteer Charity Shop Volunteer Ifield School DIAL Volunteer DIAL Volunteer DIAL Volunteer DIAL Volunteer DIAL Volunteer DIAL Volunteer ICT Digital (IT Support and Maintenance) Maintenance |
|---|--|

SOCIAL WORK PLACEMENTS

| | |
|------------------|-------------------------------|
| Mia Franklin | March 2021 – July 2021 |
| Katie Grigson | March 2021 – July 2021 |
| Wednesday Holder | June 2021 – July 2021 |
| Chinenye Odimgbe | September 2021- December 2021 |
| Nelly Bogdan | January 2022 – March 2022 |

SBH = Seabrooke House
HWH = Hattie Webb House
RR = Rochester Road

MH = Maddison House
GBH = Gingerbread House
SHBH = Shortbread House

OR = Outreach
PCF = Princess Christian's Farm

Company number: 06465666
Charity number: 1123362

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2022

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

Directors and Trustees:

Trevor Sinclair (Resigned 31 May 2021)
Veronica Higgwe (Resigned 31 May 2021)
Richard Chapman, Vice Chair (Resigned 21 September 2021)
Brendan Walsh (Resigned 29 November 2021)
Christine Taylor (Nominated Acting Chair 29 November 2021)
Stephen Field, Treasurer (Appointed 15 June 2021)
Sara Cross (Appointed 21 September 2021)
James Mawby (Appointed 7 March 2022)
Jason Owen
Charissa Baldock

Charity Number: 1123362

Company Number: 6465666

Registered Office:

7 The Hive
Northfleet
Kent, DA11 9DE

Chief Executive Officer and Company Secretary:

Emma Carver

Auditors:

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent, ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside
L30 4GB

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2022.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Company status

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

Directors

The following directors have held office since 1 April 2021:

- Trevor Sinclair
- Veronica Higgwe
- Richard Chapman
- Brendan Walsh
- Christine Taylor
- Stephen Field
- Sara Cross
- James Mawby
- Jason Owen
- Charissa Baldock

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Structure, Governance and Management

a) Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b) Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

New Trustees are required to participate in an induction programme together with further training where appropriate.

c) Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d) Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees, and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures, and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council and Dartford Borough Council.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association both of which receive Annual Reports and Audited Accounts on request.

e) Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

Objectives and Activities

a. Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

KASBAH's Supported Living Projects

"KASBAH provides specialist support and empowerment in all aspects of independent living skills to any young vulnerable adult with the potential to live independently, to assist them to reach their ultimate goal."

KASBAH's Farm

"There is a role and a place for everyone at Princess Christian's Farm. The learning opportunities are vast with a focus on increasing each person's independence, daily living skills, and employability."

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

b. Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

c. Strategies for Achieving Objectives

The DIAL Advisor Service

This service provides information, advice, and guidance on a variety of topics such as general disability advice, entitlements and benefits advice, health, education, aspirations, and transition. The Advisor Service provides home visits, telephone support and advocacy to members and their carers and families, this service is available to answer questions and give advice on all matters affecting those with; or dealing with, the conditions but there does need to be an identified need. The Advisor Service also takes an active part in educating professionals and interested parties on how to empower the KASBAH membership by gaining a better understanding of the disability and the individual's needs and goals. The DIAL element of this service provides specialist disability support with a focus on maximising local people's income and supporting the form filling when applying for a range of eligible benefits.

In 2019 the DIAL project and the Advisor Service; two independent information, advice and guidance services within KASBAH amalgamated on one site to provide a more cohesive and pro-active provision. This has worked well utilising our paid Advisor managing the complex cases and our team of dedicated volunteers complementing this provision and providing much of the face-to-face support (outside of Covid-19 safeguards).

Charity Shop

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The charity shop provides a work experience opportunity for service users residing in KASBAH supported living projects; an upcycling project was developed at Seabrooke House, and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and outside of Covid-19 restrictions is supported two days a week by Ifield School during term time.

Outreach

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North-West Kent and Medway. This tends to be in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

Community Farm

KASBAH has continued to support the development of a community farm within Northfleet School for Girls, the farm has continued to grow and provides a valuable work experience resource to our service users.

Princess Christian's Farm

We now have our own farm to focus on and innovate at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 35 placements each day with a wide range of opportunities and skill development on offer. We are very proud of this addition to KASBAH.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

We have exciting plans to open the farm to the public in school holidays as a petting farm to increase the long-term sustainability of the farm and also provide additional employment-based skills and experience for the service users accessing the farm. We are also developing a stand-alone respite provision on-site which we hope to be complete by the end of June 2022.

Independent Living Skills Training TimeLine



KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

d. Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e. Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

Achievements and Performance

Review of Activities

The DIAL Advisor Service

The DIAL Advisor Service has continued to adapt and adjust to on-going Covid-19 impact; increased cost of living and mental health pressures. This service has undertaken 1,846 remote support sessions and attended 63 virtual/face-to-face meetings to support KASBAH members during 2021/22. We have ensured that the provision has remained active and available throughout this year and as flexible as possible to meet the emerging needs. We have seen an increase in crisis and a need for contact at short notice, a 10% increase has been noted. KASBAH has facilitated 2,221 (+180) telephone calls from the membership and NWK clients providing support, information, guidance, and advocacy.

We saw a decline in requests for formal support in Q3/4 but have seen a slow increase again in requests for assistance since March. This could in part have been due to the uncertainty of funding for this provision which was confirmed in March as part of the new Disability Assist IAG tender.

The KASBAH membership continues to grow (with 95 new referrals this year). In 2021/22 KASBAH has supported 1,846 (-5% from 2020/21 but support has been more than a one-off intervention and there is an identified need for on-going support and advocacy).

The DIAL Advisor Service is actively involved in ensuring that the KASBAH membership is heard, valued, and empowered to have the same choices and rights as any other person. KASBAH has maintained close and productive working partnerships local many organisations, SHINE, IASK, IMAGO, We Are Beams, Porchlight, Disability Assist and Carers First.

DIAL Advisor Service Annual Statistics

| Month of the Year | Support given (per enquiry) 2020-21 | Support given (per enquiry) 2021-22 |
|-------------------|--|--|
| April | 148 | 145 |
| May | 138 | 180 |
| June | 165 | 248 |
| July | 178 | 208 |
| August | 181 | 144 |
| September | 111 | 116 |
| October | 213 | 148 |
| November | 112 | 108 |
| December | 135 | 91 |
| January | 194 | 120 |
| February | 186 | 148 |
| March | 168 | 190 |
| TOTAL | 1,929 | 1,846 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

Charity Shop

The charity shop is now actively supported throughout the week and the introduction of a training flat at The Hive has been a valuable new resource to our service users and volunteers.

Independent Living Skills Training

Seabrooke continues to achieve a high level of success and recognition from funders, service users and parents for its work in training and preparing each person for independent living within their communities. Each year this site trains and enables up to 8 residential people and up to 10 day training people at any one time to learn the skills they will need to live independent lives, with many now living successfully in the community without statutory support. The provision continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has struggled this year to fill its voids with a new placement system in place within Kent County Council and huge Covid-19 impact on moving times, but we had allocated both voids by 31 March 2022.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard this year to promote a happy and positive service user dynamic, we are still fine-tuning the support approach and increasing group activities and support wherever possible.

Rochester Road has consistently achieved positive outcomes for the service users. This site has maintained full occupancy and worked hard to finally move a service user on; the move date is imminent. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site in addition to continual progression. 5 of the service users have now moved on to independent living (own self-contained flats). Maddison also have a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community. There are plans for 1 more service user to move into the outreach provision in April 2022.

Gingerbread House accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site has made this site feel like a family environment. We regularly share, activities, support and staff which has aided us to combat many of the challenges we have faced from Covid-19 impact. Shortbread now has 3 service users; we have managed to maintain two complex part-time placements which has resulted in the decision to stop all other forms of respite for the foreseeable future.

Outreach

With a small team of 5 staff members, this provision makes a big impact with support hours always exceeding the funded support package and great opportunities and activities offered each week.

The Community Farm

This year KASBAH has continued to support the farm development, and Rochester Road continues to take the lead. Gingerbread House have wound the 'Garden Gang' down this year and a fuller range of opportunities and animal management is now available at Princess Christian's Farm.

Princess Christian's Farm

As of 31 March 2022, 99 service users are accessing this valuable provision and only six months in, the organisation has made significant progress on improving health and safety on-site and general improvements. The common room and office space has received a full makeover with new white goods throughout the farm. New stables have been built in the machinery barn and a new respite house is in development behind the office block.

The respite provision is in development with initial bookings already being received. An Easter Event is planned as a starting point to opening up to the public as a petting farm by Summer 2022 to increase support, income, and work-based opportunities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

Financial Review

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position. There is an on-going need for effective cash flow as the majority of KASBAH's reserves are tied up in the properties. We have worked hard as an organisation to be in a stronger financial position at year end which I am pleased to confirm has been achieved.

2021/22 has been a year of expansion, development and putting years of planning and innovating into practice. A KASBAH farm has been an aspiration for five years and is now a reality. The tender process was short, and the mobilisation period was the shortest ever recorded by Kent County Council. Yet with days to plan and co-ordinate we managed a smooth transition with positive impact and outcomes for every person involved in this service. The entire organisation is involved in the farm and it has brought a new lease of life to the organisation.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a surplus which has been re-invested in part back into the KASBAH farm. This will continue to be our focus until cash reserves exceed six months to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services.

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

Continuity of service/operations
Potential closure costs
Disaster recovery
Routine replacement of equipment/furniture
Ensure cash flow provisions meet the needs of the charity.

This figure is currently calculated at £2,374,326 as at 31 March 2022. With restricted reserves amounting to £304,379, this leaves the charity with unrestricted reserves, as at 31 March 2022, amounting to £2,069,947. This can be seen in more detail on pages 25 and 26 of the financial statements.

b. Principal Funding

The financial statements show a total income for the year of £2,320,465 and a surplus of £513,908. This has increased reserve levels to £2,374,326 of which £1,827,421 is held in tangible fixed assets, including 236 Rochester Road, Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £546,905. We have made the strategic decision to focus on cash flow at this time rather than securing Gingerbread House without mortgage.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

Impact of Covid-19

As an organisation, KASBAH has continued to thrive, where others focus on the negative impact of Covid-19, KASBAH has used this as an opportunity to invest more time with each service user and come together as a strong and insurmountable team. This is what KASBAH's does best, we rise to the challenge and find a positive way to move forward. Incidents have increased this year, but our Positive Behaviour Support approach continues to enable us to respond pro-actively and get to the heart of the problem to find long-lasting solutions that work.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The support from the staff team, volunteers and KASBAH friends has been fantastic and keeps us focussed on what really matters; our service users. We would not be where we are without the on-going community support and value, we receive each day.

Plans for the Future

KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

Additional plans include:

1. We will have a strong focus on the health and safety of Princess Christian's Farm and its on-going development and have ring-fenced up to £80,000 from reserves to enable the farm to meet its full potential
2. We have agreed an equipment budget with Kent County Council of £40,000 to purchase essential items which will become a Council asset at the charity's disposal whilst we hold tenure
3. We will open a stand-alone respite unit on the farm to meet individual needs more effectively, this development is accounted for within the farm development budget
4. We plan to take every KASBAH site on a much-needed holiday and as such anticipate increased staffing and travel costs, so have ring-fenced £5,000 to meet additional expenditure

There is a total of up to £85,000 to ring-fence from reserves this year, a definite figure will be determined when the core funding for the farm has been exhausted by 31 October 2022.

Future Developments

For the year 2022-23 KASBAH anticipates higher income levels and higher expenditure levels due to the huge expansion Princess Christian's Farm brings to the KASBAH family. This site has the potential to exceed KASBAH as it stood before this take-over on one-site. We will open respite by the end of summer 2022 and will be open to the public as a petting farm from July 2022. We have plans to expand into free-range eggs and increase farm market sales by 500% in the next year.

The day provision is set to increase by 25% by September 2022 and in 2024 we aim to purchase a house in Tonbridge to add to the supported living portfolio and complement the good work achieved on the farm within the local area.

KASBAH will continue to invest in its staff; having its own Occupational Therapist in 2024 and its first qualified Social Worker in 2025. We will also be taking on our first Business apprentice in September 2022 to enhance the financial benefits and outputs at Princess Christian's Farm.

Auditors

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

- Selected suitable accounting policies and applied them consistently

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

- Made judgments and estimates that are reasonable and prudent
- Prepared 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 proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant audit information of which the Charity's auditors are unaware, and The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on ...26/08/2022... and signed on its behalf, by:



.....
Stephen Field (Treasurer of KASBAH)

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 2022 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.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2022

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 9 and 10, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditor's responsibilities for the audit of the financial statements

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.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2022

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. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company and industry, the principal risks of non-compliance with laws and regulations were deemed to relate to the Care Quality Commission, the Charities Act 2011 and the Companies Act 2006, and we considered the extent to which non-compliance might materially affect the financial statements. We also considered those laws and regulations that do not have a direct impact on the preparation of the financial statements such as GDPR and data protection regulations.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Obtained and reviewed internal policies and procedures and external guidance, including the Care Quality Commission inspection report dated 28 October 2021.
- Held discussions with management involved in the compliance functions, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Reviewed the completeness and accuracy of associated disclosures made in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the key risks were related to posting inappropriate journal entries to overstate income, and management bias in accounting estimates, particularly the fair value of revalued property, and areas of the financial statements requiring judgement, such as the impairment of debtor balances. Audit procedures performed by us included:

- Assessing the systems and controls in place, and whether any weaknesses were identified which could suggest or allow fraud.
- Designing and performing audit procedures to obtain sufficient appropriate audit evidence in relation to the completeness of income.
- Challenging assumptions made by management in arriving at accounting estimates and judgements. The property valuations as at the year-end were undertaken by an independent estate agent.
- Identifying and testing journal entries, to ensure there was a clear business rationale for transactions outside the normal course of business.

The audit has been planned and performed in such a way as to best identify risks of material misstatement, however, because of the inherent limitations of audit procedures there is a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. For example, whilst we have properly planned and performed our audit in accordance with auditing standards, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely audit procedures are to identify it. Also, the risk of not detecting an irregularity due to fraud is higher than the risk of not detecting one resulting from error, due to probable deliberate concealment, override of controls, collusion or misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2022

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors
Chartered Accountants

Date: 12 September 2022

North House
198 High Street
Tonbridge
Kent TN9 1BE

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

| | Note | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & grants | 3 | 14,939 | 446,497 | 461,436 | 102,264 |
| Charitable activities | 4 | 1,817,363 | 31,412 | 1,848,775 | 1,433,173 |
| Other trading activities | 6 | 10,201 | - | 10,201 | 28 |
| Investments | | | | | |
| Bank interest | | 53 | - | 53 | 316 |
| Total income | | 1,842,556 | 477,909 | 2,320,465 | 1,535,781 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 3,384 | - | 3,384 | 10,982 |
| Charitable activities | 5 | 1,668,396 | 78,874 | 1,747,270 | 1,336,653 |
| Total expenditure | | 1,671,780 | 78,874 | 1,750,654 | 1,347,635 |
| Net income | 9 | 170,776 | 399,035 | 569,811 | 188,146 |
| Transfers between funds | | 94,656 | (94,656) | - | - |
| Other recognised gains / losses: (Loss)/Gains on revaluation of fixed assets | | (55,903) | - | (55,903) | 161,323 |
| Net movement in funds | | 209,529 | 304,379 | 513,908 | 349,469 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 1,860,418 | - | 1,860,418 | 1,510,949 |
| Total funds carried forward | | 2,069,947 | 304,379 | 2,374,326 | 1,860,418 |

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derives from continuing activities.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

BALANCE SHEET AS AT 31 MARCH 2022

| | Note | £ | 2022 £ | £ | 2021 £ |
|---|------|-----------|------------------|----------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,827,421 | | 1,761,044 |
| Current assets | | | | | |
| Debtors | 12 | 584,652 | | 174,343 | |
| Cash at bank and in hand | | 652,328 | | 477,889 | |
| | | | <u>1,236,980</u> | <u>652,232</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 13 | (238,339) | | (81,816) | |
| Net current assets | | | | | |
| | | | 998,641 | | 570,416 |
| Creditors: amounts falling due after more than one year | 14 | | (451,736) | | (471,042) |
| Total net assets | | | | | |
| | | | <u>2,374,326</u> | | <u>1,860,418</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | | | |
| Revaluation reserve | | | 223,310 | | 279,213 |
| Other funds | | | 1,846,637 | | 1,581,205 |
| Restricted funds | | | | | |
| | | | 304,379 | | - |
| | 16 | | <u>2,374,326</u> | | <u>1,860,418</u> |

Approved by the board of trustees on26/09/2022.....2022 and signed on its behalf by:



.....
Stephen Field
Treasurer of KASBAH

Company number: 06465666

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

| | Note | £ | 2022 £ | £ | 2021 £ |
|---|------|-----------|-----------|----------|-----------|
| Cash flows from operating activities | | | | | |
| Net cash provided by operating activities | A | | 334,099 | | 202,235 |
| Cash flows from investing activities | | | | | |
| Interest received | | 53 | | 316 | |
| Purchase of tangible fixed assets | | (140,802) | | (23,891) | |
| Net cash flows from investing activities | | | (140,749) | | (23,575) |
| Cash flows from financing activities | | | | | |
| Repayments of borrowings | | (18,911) | | (83,571) | |
| Net cash flows from financing activities | | | (18,911) | | (83,571) |
| Change in cash and cash equivalents | | | 174,439 | | 95,089 |
| Cash and cash equivalents brought forward | | | 477,889 | | 382,800 |
| Cash and cash equivalents carried forward | | | 652,328 | | 477,889 |
| A. Reconciliation of net income to net cash flow from operating activities | | | | | |
| Net income for the reporting period | | | 569,811 | | 188,146 |
| <i>As per the statement of financial activities</i> | | | | | |
| Adjustments for: | | | | | |
| Depreciation | | 18,522 | | 6,117 | |
| Interest received | | (53) | | (316) | |
| Increase in debtors | | (410,309) | | (19,326) | |
| Increase in creditors | | 156,128 | | 27,614 | |
| | | | (235,712) | | 14,089 |
| Net cash provided by operating activities | | | 334,099 | | 202,235 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

In 2021-22 the Covid 19 pandemic has continued to impact globally but has not negatively impacted on the operation of the charity.

The Trustees are continuing to review government guidelines and respond to updates where necessary. The Trustees believe that the charity therefore has not been adversely impacted in such a way that would cast doubt over the going concern status, so the going concern basis of accounting therefore continues to be adopted.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

2 ACCOUNTING POLICIES continued

Expenditure has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Fixtures, fittings and equipment | 25% straight line |
| Motor vehicles | 25% straight line |
| Leasehold improvements | 20% straight line, or over the life of the lease |

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities. Depreciation is not charged on the properties as the residual value of the properties is not deemed to be materially different from the market value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.9 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.10 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.12 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

3 INCOME FROM DONATIONS AND GRANTS

| | 2022 £ | 2021 £ |
|--|-----------|-----------|
| Donations | 2,020 | 4,331 |
| Grants: | | |
| PCF - Kent County Council health & safety funding | 440,000 | - |
| Kent County Council | - | 32,648 |
| Kent County Council - Workforce recruitment and retention Fund | 3,758 | - |
| Gravesham Borough Council | - | 20,000 |
| HMRC job retention scheme grant | - | 35,770 |
| Infection control grant | 3,080 | 8,946 |
| Let's get digital | 6,497 | - |
| Round the world challenge funding | 3,376 | - |
| Other grants | 2,706 | 569 |
| | 461,436 | 102,264 |

4 INCOME FROM CHARITABLE ACTIVITIES

| | Advice & Information 2022 £ | Independent Skills Training 2022 £ | <i>Princess Christian's Farm</i> 2022 £ | Total 2022 £ | Total 2021 £ |
|------------------------------------|--------------------------------------|---|---|--------------------|--------------------|
| Kent County Council: | | | | | |
| Independent Skills Training | - | 1,272,580 | - | 1,272,580 | 993,703 |
| Information, Advice & Guidance | 15,706 | - | - | 15,706 | 15,309 |
| DIAL | 15,706 | - | - | 15,706 | 15,309 |
| Independent Skills Training (Farm) | - | - | 130,882 | 130,882 | - |
| Medway Unitary Authority | - | 97,850 | - | 97,850 | 90,023 |
| Dartford Borough Council | - | 89,716 | - | 89,716 | 106,244 |
| Gravesham Borough Council | - | 197,379 | - | 197,379 | 184,417 |
| Other sponsors and donors | 2,668 | 25,707 | 581 | 28,956 | 28,168 |
| | 34,080 | 1,683,232 | 131,463 | 1,848,775 | 1,433,173 |

The comparative figures include £42,081 of restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2022 £ | Independent Skills Training 2022 £ | <i>Princess Christian's Farm</i> 2022 £ | Total 2022 £ | Total 2021 £ |
|----------------------------------|--------------------------------------|---|---|--------------------|--------------------|
| Direct activity costs | 286 | 249,227 | 103,782 | 353,295 | 253,256 |
| Direct staff costs | 23,482 | 951,597 | 81,359 | 1,056,438 | 799,107 |
| Support costs allocated (note 8) | 8,481 | 301,918 | 27,138 | 337,537 | 284,290 |
| | 32,249 | 1,502,742 | 212,279 | 1,747,270 | 1,336,653 |
| Surplus / (deficit) for the year | 1,831 | 180,490 | (80,816) | 101,505 | 96,520 |

The comparative figures include £41,527 of restricted expenditure.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

6 INCOME FROM OTHER TRADING ACTIVITIES

| | 2022 £ | 2021 £ |
|------------------------------|---------------|-----------|
| Charity shop income | 3,574 | 28 |
| Farm shop and related income | 6,627 | - |
| | <u>10,201</u> | <u>28</u> |

7 EXPENDITURE ON RAISING FUNDS

| | 2022 £ | 2021 £ |
|----------------------------------|--------------|---------------|
| Charity shop costs | 1,670 | 3,694 |
| Farm shop costs | 20 | - |
| Support costs allocated (note 8) | 1,694 | 7,288 |
| | <u>3,384</u> | <u>10,982</u> |

8 SUPPORT COSTS

| | 2022 £ | 2021 £ |
|-------------------------------------|----------------|----------------|
| Staff costs | 165,547 | 175,835 |
| Premises costs | 28,880 | 33,401 |
| Staff training and travel | 39,972 | 8,787 |
| Printing, postage and stationery | 7,695 | 4,358 |
| Telephone | 4,162 | 3,770 |
| IT Support and maintenance | 11,000 | 9,938 |
| Repairs and maintenance | 3,097 | 3,524 |
| Equipment hire | 3,418 | 2,495 |
| Subscriptions | 547 | 609 |
| Professional fees | 7,179 | 14,076 |
| Website design and public relations | 5,530 | 675 |
| Small grants scheme | 830 | 200 |
| Miscellaneous expenses | 5,888 | 7,758 |
| Motor running costs | 3,526 | 715 |
| Bank charges | 723 | 707 |
| Depreciation of fixed assets | 18,522 | 6,117 |
| Governance costs: | | |
| Audit and accountancy | 6,110 | 4,375 |
| Legal and consultancy fees | 22,587 | 13,523 |
| Trustee and Board expenses | 1,399 | 493 |
| Trustee indemnity insurance | 2,619 | 222 |
| | <u>339,231</u> | <u>291,578</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

| 8 | SUPPORT COSTS continued | 2022 % | 2022 £ |
|----|--|------------------|----------------|
| | <i>Allocation based on estimated usage:</i> | | |
| | Raising funds | 0.5% | 1,694 |
| | Charitable activities: | | |
| | Advisor / DIAL | 2.5% | 8,481 |
| | Independent Skills Training | 89.0% | 301,918 |
| | Princess Christian Farm | 8.0% | 27,138 |
| | | <u>100.0%</u> | <u>339,231</u> |
| | | | |
| 9 | NET INCOME | 2022 £ | 2021 £ |
| | Net income is stated after charging: | | |
| | Operating lease payments | 100,757 | 94,229 |
| | Auditors' remuneration for audit services | 2,250 | 1,975 |
| | Auditors' remuneration for accountancy services | 3,860 | 2,400 |
| | Depreciation | 18,522 | 6,117 |
| | | <u>125,389</u> | <u>105,721</u> |
| | | | |
| 10 | STAFF COSTS | 2022 £ | 2021 £ |
| | Wages and salaries | 1,126,517 | 892,362 |
| | Employer's national insurance | 74,002 | 63,818 |
| | Employer's pension contributions | 21,466 | 18,763 |
| | | <u>1,221,985</u> | <u>974,943</u> |
| | | | |
| | The average number of employees during the year is as follows: | | |
| | | 2022 No | 2021 No |
| | DIAL | 1 | 1 |
| | Independent Skills Training | 50 | 44 |
| | Princess Christian's Farm | 10 | - |
| | Short Breaks | - | 4 |
| | | <u>61</u> | <u>49</u> |

One (2021: one) employee received employment benefits (excluding employer pension contributions) of between £80,001 and £90,000 in the period.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

11 TANGIBLE FIXED ASSETS

| | Freehold property £ | Leasehold improvements £ | Motor vehicles £ | Fixtures, fittings & equipment £ | Total £ |
|--------------------------|---------------------------|--------------------------------|------------------------|---|------------|
| Cost or valuation | | | | | |
| At 1 April 2021 | 1,730,903 | - | 16,000 | 89,790 | 1,836,693 |
| Additions | - | 85,197 | 32,540 | 23,065 | 140,802 |
| Revaluation | (55,903) | - | - | - | (55,903) |
| At 31 March 2022 | 1,675,000 | 85,197 | 48,540 | 112,855 | 1,921,592 |
| Depreciation | | | | | |
| At 1 April 2021 | - | - | 16,000 | 59,649 | 75,649 |
| Charge for the year | - | 2,899 | 5,179 | 10,444 | 18,522 |
| At 31 March 2022 | - | 2,899 | 21,179 | 70,093 | 94,171 |
| Net book value | | | | | |
| At 31 March 2022 | 1,675,000 | 82,298 | 27,361 | 42,762 | 1,827,421 |
| At 31 March 2021 | 1,730,903 | - | - | 30,141 | 1,761,044 |

The freehold property was revalued as at 31 March 2022 by Sealeys Walker Jarvis estate agents. The carrying amount of freehold property under the historical cost model would be £1,451,690 (2021: £1,451,690).

12 DEBTORS

| | 2022 £ | 2021 £ |
|--------------------------------|-----------|-----------|
| Support costs receivable | 194,547 | 146,619 |
| Prepayments and accrued income | 385,674 | 24,934 |
| Other debtors | 4,431 | 2,790 |
| | 584,652 | 174,343 |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|-------------------------------|----------------|---------------|
| Bank loans | 19,671 | 19,276 |
| Trade creditors | 29,428 | 16,877 |
| Social security and other tax | 22,902 | 23,080 |
| Accruals and deferred income | 154,452 | 17,742 |
| Other creditors | 11,886 | 4,841 |
| | <u>238,339</u> | <u>81,816</u> |

| | 2022 £ | 2021 £ |
|---|----------------|--------------|
| Deferred income included above: | | |
| Incoming resources deferred in the previous period | 1,078 | - |
| Released to the Statement of Financial Activities | (1,078) | - |
| Incoming resources deferred in the current period - grant and contract income | 129,226 | 1,078 |
| | <u>129,226</u> | <u>1,078</u> |
| Carried forward | <u>129,226</u> | <u>1,078</u> |

14 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2022 £ | 2021 £ |
|---|----------------|----------------|
| Bank loans | 451,736 | 471,042 |
| | <u>451,736</u> | <u>471,042</u> |
| Amounts repayable after more than five years: | | |
| By instalments | 364,449 | 385,664 |
| | <u>364,449</u> | <u>385,664</u> |

The bank loans are secured by way of a legal mortgage charge, dated 12 February 2015 and 28 November 2018, over the properties at Gingerbread House and Shortbread House, Northfleet, respectively.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

15 FINANCIAL COMMITMENTS

At 31 March 2022 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2022 £ | 2021 £ |
|----------------------|---------------|---------------|
| Land and buildings | | |
| Due within one year | 48,178 | 48,578 |
| In two to five years | 12,000 | 12,000 |
| More than five years | 1,750 | 4,750 |
| | <u>61,928</u> | <u>65,328</u> |

16 MOVEMENT ON FUNDS

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|--------------------------------|-------------------------|------------------|--------------------|------------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 210,238 | (72,302) | - | - | 137,936 |
| Gingerbread House | 81,644 | 6,349 | - | - | 87,993 |
| 27 East Kent Avenue | (12,669) | 10,050 | - | - | (2,619) |
| | <u>279,213</u> | <u>(55,903)</u> | <u>-</u> | <u>-</u> | <u>223,310</u> |
| Revaluation reserve | | | | | |
| General funds | 1,393,059 | 1,842,556 | (1,671,780) | 9,656 | 1,573,491 |
| Designated funds | - | - | - | 85,000 | 85,000 |
| | <u>1,581,205</u> | <u>1,842,556</u> | <u>(1,671,780)</u> | <u>94,656</u> | <u>1,846,637</u> |
| Restricted funds | | | | | |
| PCF - Kent County Council | | | | | |
| health & safety funding | - | 440,000 | (40,128) | (95,494) | 304,379 |
| Information, advice & guidance | - | 15,706 | (16,124) | 418 | - |
| DIAL | - | 15,706 | (16,125) | 419 | - |
| Let's Get Digital | - | 6,497 | (6,497) | - | - |
| | <u>-</u> | <u>477,909</u> | <u>(78,874)</u> | <u>(94,656)</u> | <u>304,379</u> |
| | <u>1,860,418</u> | <u>2,264,562</u> | <u>(1,750,654)</u> | <u>-</u> | <u>2,374,326</u> |

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

16 MOVEMENT ON FUNDS continued

| | At 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2021 £ |
|--------------------------------|-------------------------|-------------------------|---------------------------|-----------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 112,937 | 97,301 | - | - | 210,238 |
| Gingerbread House | 4,953 | 76,691 | - | - | 81,644 |
| 27 East Kent Avenue | - | (12,669) | - | - | (12,669) |
| | <u>117,890</u> | <u>161,323</u> | <u>-</u> | <u>-</u> | <u>279,213</u> |
| General funds | <u>1,393,059</u> | <u>1,505,163</u> | <u>(1,306,108)</u> | <u>(10,909)</u> | <u>1,581,205</u> |
| Restricted funds | | | | | |
| Information, advice & guidance | - | 15,309 | (25,271) | 9,962 | - |
| DIAL | - | 15,309 | (15,309) | - | - |
| Medway Unitary Authority | - | - | (947) | 947 | - |
| | <u>-</u> | <u>30,618</u> | <u>(41,527)</u> | <u>10,909</u> | <u>-</u> |
| | <u><u>1,510,949</u></u> | <u><u>1,697,104</u></u> | <u><u>(1,347,635)</u></u> | <u><u>-</u></u> | <u><u>1,860,418</u></u> |

Transfers to designated funds represent funds set aside to be used for the on-going development of Princess Christian's Farm (£80,000) and to take every KASBAH site on a much-needed holiday (£5,000).

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the year are as follows:

Princess Christian's Farm (PCF) - KCC health & safety funding

The health and safety funding was provided by Kent County Council to enable the farm to be brought up to the current 'safe, warm and dry' standard as soon as possible. Due to a delay in receiving this funding, works were not completed by the year-end, however, it is anticipated that this will be completed by October 2022.

The transfer of £95,494 from this restricted reserve represents capital expenditure on the farm.

Information, advice & guidance

This grant is a Kent County Council service level agreement for the provision of information, advice and guidance to disabled people, families and Carers in the County of Kent. Sufficient resources are held to meet the expectations of this grant.

DIAL

This grant is a Kent County Council service level agreement for the provision of a disability helpline and volunteer led disability support and advice for people in North West Kent. All funding was spent during the year.

Let's Get Digital

This grant was awarded to upskill, develop and try new digital aids to promote learning, additional engagement and develop new skills in digital technology. All funding was spent during the year.

Medway Unitary Authority

This is a contract funded by Medway Council to provide daily living training sessions to young adults in Medway aged 14+ through monthly sessions and social activities (funding is provided for up to the 18th birthday, thereafter it is through direct payments). This ceased in the 2021 financial year.

KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ |
|-----------------------|------------------------------------|----------------------------------|--------------------------|
| Tangible fixed assets | 1,827,421 | - | 1,827,421 |
| Net current assets | 694,262 | 304,379 | 998,641 |
| Long term liabilities | (451,736) | - | (451,736) |
| | <u>2,069,947</u> | <u>304,379</u> | <u>2,374,326</u> |
| | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ |
| Tangible fixed assets | 1,761,044 | - | 1,761,044 |
| Net current assets | 570,416 | - | 570,416 |
| Long term liabilities | (471,042) | - | (471,042) |
| | <u>1,860,418</u> | <u>-</u> | <u>1,860,418</u> |

18 RELATED PARTY TRANSACTIONS

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel.

None of the trustees have been paid any remuneration (2021: none). Five members of the board (2021: 7) received Christmas gifts on totalling £221 (2021: £493), as authorised by the CEO, for their efforts during the year, as shown below:

| Name | 2022 £ | 2021 £ |
|------------------|------------|------------|
| Richard Chapman | 100 | 115 |
| Trevor Sinclair | 55 | 115 |
| Stephen Field | - | 115 |
| Brendan Walsh | - | 39 |
| Jason Owen | 16 | 39 |
| Charissa Baldock | 16 | 35 |
| Veronica Higgwe | - | 35 |
| Christine Taylor | 34 | - |
| | <u>221</u> | <u>493</u> |

One trustee was reimbursed £54 for travel and subsistence expenses incurred during the year (2021: £nil).

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £86,998 (2021: £84,581).

During the year, three members of the CEO's family were remunerated for services provided to the charity in relation to Supported Living projects and Princess Christian's Farm. This amounted to £30,470 in total (2021: £nil).

KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1123362

Accounts



KASBAH

Annual Review 2020/21

A COMPANY LIMITED BY GUARANTEE

Acknowledgements

We would like to thank the following for their help and support, without which we would not be able to provide such a high quality service.

OUR FUNDERS/SUPPORTERS

| | |
|---|-------------------------------|
| Kent County Council | Cameron McKenna Foundation |
| Medway Council | Northfleet & Ebbsfleet Lions |
| Dartford Borough Council | SASBAH (Activity weekends) |
| Gravesham Borough Council | GCHA |
| Graham Webb (MBE) | HABINTEG |
| Hattie Webb | |
| London Road Press (Sponsor of KASBAH stationery) | |

THANK YOU TO ALL THE GENEROUS DONOR ORGANISATIONS AND INDIVIDUALS WHO HAVE GIVEN US FUNDS IN 2020/21

VOLUNTEERS

Thank you to everyone who has contributed his or her time, support and resource to KASBAH over the last year.

FINANCIAL SERVICES

BANKING

Caf Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Alliance & Leicester Plc
Bootle
Merseyside
G1R 0AA

ACCOUNTANTS (Payroll)

Henry Reeves & Co
11 Albion Place
Maidstone
Kent ME14 5DY

AUDITORS

Lindeyer Francis Ferguson
North House
198 High Street
Tonbridge
Kent TN9 1BE

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Chair's Foreword



2020/2021 has been a year of significant adjustment in understanding the rigours and changes that needed to be accommodated by the business and by the staff on whom we rely to deliver effective service. KASBAH has imaginatively assimilated new information in the last year to retain its position as a highly respected and reliable support provider in Kent despite the challenges presented by Covid-19.

“
On behalf of the
KASBAH Board, I give
my sincere thanks and
gratitude to you, the
KASBAH team; both
staff and volunteers
with whom our charity
thrives and survives.”

As a Board looking forward, we will continue to focus on being a positive source of support and guidance to all service users and members by removing barriers to independence, developing key skills and using an empowerment model. This will be provided whilst assuring good governance, prudence and accountability. The KASBAH Board has an unwavering attitude towards ensuring that every KASBAH project is guided to achieve consistent high standards and to support every “twist and turn” on each journey to promoting sustainable independence for our service users and members.

KASBAH remains resilient, and stand inspired particularly by those service users and their families who have taught us what true tolerance and adaptation means in traumatic and uncertain times. Our dedicated team of staff and volunteers have received resounding feedback this year demonstrating a confidence in the services being delivered, acknowledging the devotion given in both time and skill sets to passionately achieve progression and positive outcomes at every opportunity. This is an achievement we are very proud of, and the Board recognises in its entirety. The KASBAH Board continue to see visible, positive and tangible changes in the personal development of our service users and members with numerous successes to applaud and celebrate.

The rewards we see on the faces of the people that we support within KASBAH; the laughter, the joy and the fun had by all this year has been truly remarkable- and when all is said and done; this is what we aimed for and this is what we achieved despite the many challenges.

KASBAH is confident moving in 2021/22 that should further unforeseen challenges be presented, we will continue to pursue excellence and quality support and care, and that sense of striving for a “better outcome” will continue to be key within our strategies for 2021/22.

Brendan Walsh
Chair of Trustees.

Chief Executive Officer's Report



Although this has been a year of restrictions, change and uncertainty, KASBAH has managed the Covid-19 pandemic throughout with positivity, strong and effective teamwork, and some fantastic innovation. Where the pandemic had the potential to negatively impact our service users and staff team, we took a different approach. With more time in-house we have been able to increase 1:1 time with each service user, work closely on individual communication skills achieving great outcomes and have been able to use this additional time to reflect, review and implement long-lasting changes.

“
KASBAH has risen to the
challenges Covid-19 has
posed and maintained its
high level of support and
empowerment throughout
every project. We may not
have had the access to
external activities our service
users are used to, but we did
not let this hold us back. If a
service user or member has
needed a listening ear, we
have been here. We have
utilised this last year to explore
new opportunities.”

The Garden Gang (a service led group) designed, built, and manage a small petting zoo at Shortbread House. They maintain the gardens, upcycle, and build creative furniture as well as develop maintenance skills meaning smaller tasks can be fixed in-house. We can and do overcome every challenge as a team and I am proud to be a part of the KASBAH team!

KASBAH prides itself not only on its ethos of empowerment and promoting independence but in supporting people who want to learn and progress. This applies to the staff team as well as the service users; to get the optimum impact we also have a strong focus on dynamics. Covid-19 brought lots of unanticipated changes; one being the need to stop cross-site working meaning we needed to review our staffing teams and increase hours on each site. This has been a positive exercise enabling the teams to bond even further, support each other through tragedy and minimise the inconsistencies that can be caused with multiple part time roles.

Many of our services have had to adapt; day training provisions were put on hold, the DIAL Advisor Service remained open and supportive throughout the year but needed to take on a remote model to meet current government guidelines. Our ability to support respite placements was severely restricted but it has not stopped us meeting emergency requests; we have been able to offer weekly health walks, supported time out in the community and have found viable alternative methods to support and engage wherever we can.

As an organisation we pride ourselves on our ability to adapt, we identify a problem and work cohesively as a team to find viable and long-term solutions; the support and understanding of our fantastic work force gives the organisation the strength and ability to adapt and manage change effectively. We regularly update KASBAH's Five Year Vision in line with new ventures and directions - this document is available to view on our website - www.kasbah.org.uk.

Emma Carver
Chief Executive Officer

Financial Report

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position which has been established over the last 14 years.

2020/21 has been a year of sobriety and maintenance but this has not stopped us pulling together as team to overcome the many Covid-19 challenges and have lots of fun. Although many services and activities were put on hold; we have been creative as an organisation to keep our service users engaged and pro-active. The Covid-19 pandemic highlighted a need for increased cash flow as the majority of KASBAH's reserves are tied up in the properties. We have worked hard as an organisation to be in a stronger financial position at year end which we are pleased to confirm was achieved. This will continue to be our focus until cash reserves exceed six months to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services.

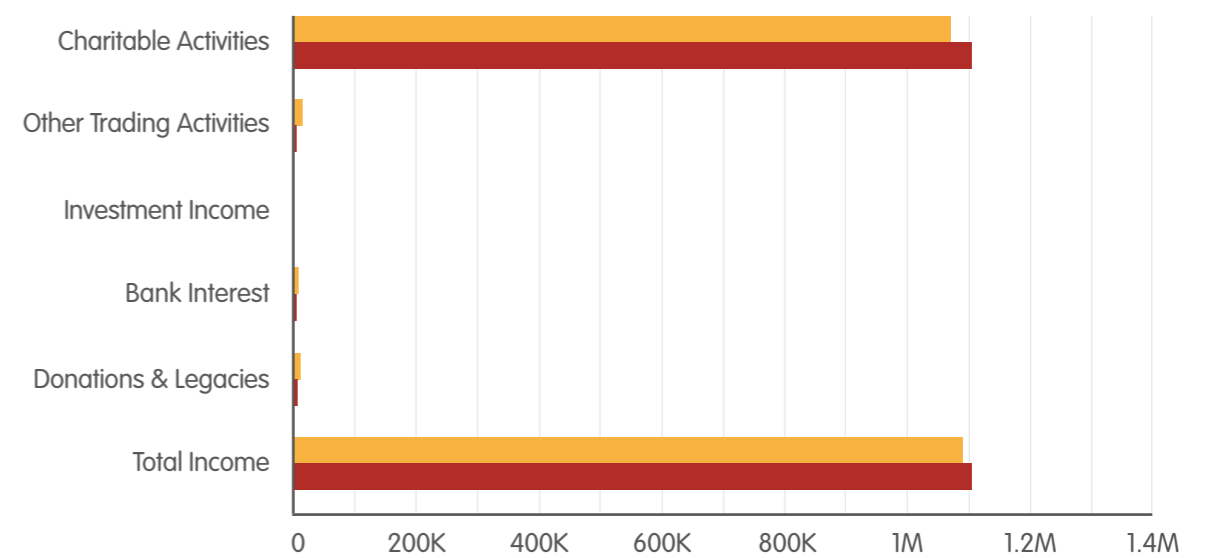
We were able to clear the off-set part of the Gingerbread House mortgage this year and have a two-year plan to clear the remaining balance. We have also secured contracted services with KCC for our projects (with a move away from the Direct payment model of funding). This has increased our income stream and will give greater financial security for the organisation.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a surplus. The audited accounts show a surplus of **£188,146** generated on a turnover of **£1,535,138** as a result of continuing attention to management of expenditure and maintenance of KASBAH's income streams.

If you would like to see our full **Trustee Report and Accounts** for this year, please call the KASBAH office on 01474 536501 or alternatively they can be viewed on the KASBAH website (www.kasbah.org.uk) or the Charity Commission website (www.charitycommission.gov.uk).

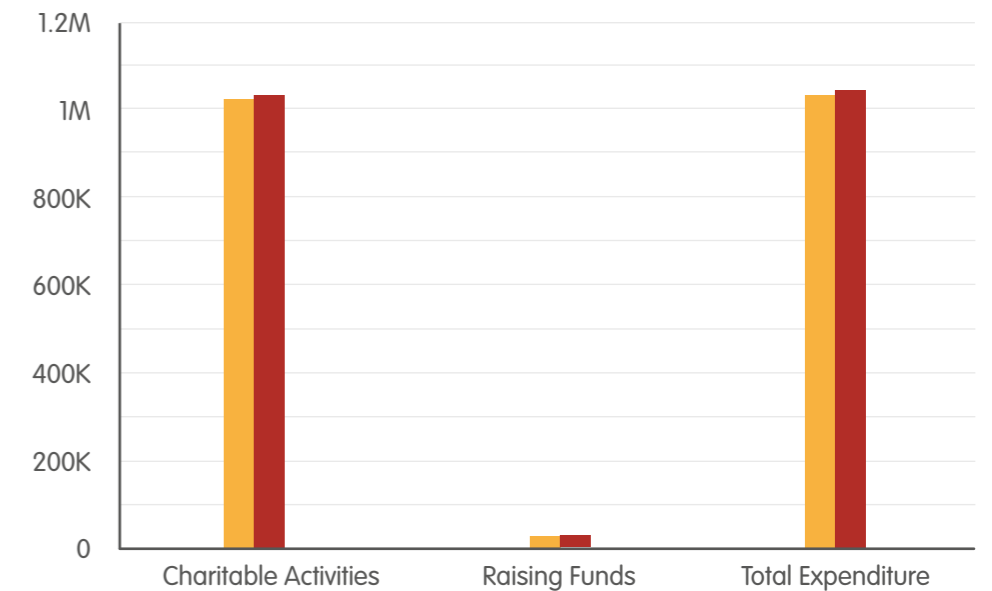
Income Comparison 2020/2021

2020
2021



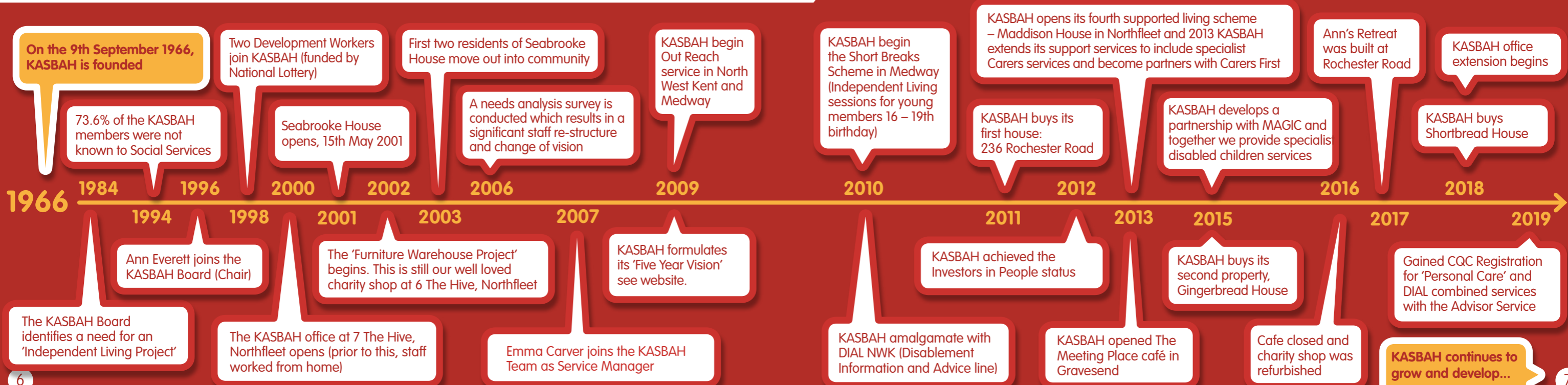
Expenditure Comparison 2020/2021

2020
2021



Significant Dates

The following timeline sets out the key events and/or achievements of KASBAH's history:



What We Do and Why We Do It

THE VISION

To support people with disabilities towards greater independence, choice and equality.

THE MISSION

KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members.

Together we will create innovative solutions to meet new identified needs and expand the organisation.

THE ORGANISATION'S CORE VALUES

KASBAH will promote:

- Empowerment and a greater level of independence to the members
- Specialist training in all aspects of daily living skills
- Informed choices and decisions
- Inclusion and community participation
- A flexible range of support services to meet the member's individual needs
- Self reliance and self confidence
- Personal achievement in own goals
- Continuous improvement of the standing and reputation of KASBAH

DEVELOPMENT

KASBAH continues to focus on development, regularly asking the members for feedback and introducing a robust customer satisfaction monitoring aid in the form of simple questionnaires. One nominated staff member within each service provision undertakes this task.

The focus has continued to be partnership - working with statutory and voluntary agencies, raising the organisation's profile and ensuring the service is meeting the membership's changing needs, as well as ensuring all services are accessible to the different needs of KASBAH members.

The KASBAH newsletter (KASBAH News) has continued to improve, with increased member involvement.

QUALITY MANAGEMENT

“ Internal control measures are in place and are working effectively for the organisation. Steps have been taken throughout the last financial year and actioned in order to minimise risk to the organisation. ”

KASBAH Board

How we managed the Covid-19 lockdowns



“Run by disabled people, for disabled people.”

DIAL as a project of KASBAH has worked cohesively with the Advisor Service for many years. The great teamwork has proved to be very successful in supporting both our members across Kent and the clients with general disabilities within the North West Kent area.

In July 2019, DIAL as a project, with our team of volunteers, moved premises to our Gingerbread Office. We relaunched our service as DIAL@KASBAH Advisor Service, bringing together and combining member and client advice as one, this has made our combined service even stronger, with greater success and achievements.

Our team of volunteers are supported four days a week Mon-Thurs, we now have the capacity to extend our opening hours on these days, the team are available for telephone enquiries or consultations between 9-4.30pm. With appointments being offered between 10.30 – 4 pm. Because of our increased flexibility, our wonderful very experienced volunteers have the capacity to complete more forms within their working day, as well as offering comprehensive advice and guidance, especially with benefit related issues, such as Mandatory Reconsideration and Appeals.

As a recap the Disablement Information Advice Line (DIAL) still offer any form of disability guidance and advice with empowerment to people with disabilities across North West Kent, providing they lived within this area, the client group does not necessarily need to be a member of KASBAH. Outside of the North West Kent area, across Kent and Medway the DIAL Advisor service is available to all our registered members, born with a physical and or learning disability. As the advisor, to all our members across Kent and Medway, the Service continues to be an integral part of the support given in the community and within the KASBAH projects. KASBAH continues to offer ongoing support, advice, information and guidance. This is in addition to

offering regular telephone emotional and welfare support to some of our more needy and isolated members within the community. Our members have received advocacy support within medical assessments, statutory meetings, appeals etc. Numerous home visits to our members have been conducted over the last year, KASBAH strives to empower members to overcome challenges and make informed choices. Many members have been signposted to or KASBAH has worked in partnership with other local organisations and statutory services to ensure each person gets the holistic support they require and deserve.

“DIAL has been a very easy solution to the stress incurred by form filling.”

From a DIAL Client

ACHIEVEMENTS

- Very successful collaboration, coming together, of two individual projects as one DIAL Advisor Service.
- Maintaining a very good and valuable service throughout the Covid 19 pandemic
- Supporting individuals, making a massive difference to our local economy
- Working closely and positively with partner organisations.
- Identifying and supporting new members, service users within the comprehensive and bespoke projects across KASBAH
- Retaining our loyal hard-working volunteers throughout a very difficult year

Case studies

Client, Member Mrs. A

Mrs. A contacted our DIAL/Advisor service, asking for assistance with her son’s school as changes had been made to his personal care routine which Mrs A was not happy with the new arrangement.

Our advisor sent an email to the school stating that Mrs. A would like all parties to liaise through the KASBAH advisor service regarding her child’s self-help personal care needs within the school environment. This suggestion was agreed by all, in a bid to find an amicable way forward.

A mediation meeting was arranged over zoom, with our KASBAH advisor acting as an advocate within the meeting due to the breakdown of communication.

We had a positive outcome, the school agreed to continue with prompting to promote as much independence as possible and not to physically intervene. Going forward the school are happy to work closely with Mrs. A in the best interest of her son.

“Sheila has given us an excellent service, especially at this difficult time with Covid 19, my husband and I are extremely grateful for the help we have received.”

From a DIAL Client

Client, Member Mr G

Mr. G with a diagnosis of Autism living independently within a supported living environment. His mother contacted the KASBAH DIAL/Advisor service asking for benefits review to check whether he was receiving all that he was entitled to.

The DIAL advisor enquired about the benefits the gentleman was already receiving (which was Personal Independence Payment and Employment Support Allowance - ESA). However, because the young man was now living independently from his mother who previously received Carers Allowance for caring for him, he had the underlying entitlement to claim severe disability premium, due to there not being a break in his ESA claim, just a change in circumstances. Mrs.G on behalf of her son, then made the Department of Work & Pensions aware of this and he was awarded a large, backdated payment.

END OF YEAR STATISTICS

01 APRIL 2020 – 31 MARCH 2021

| Month | No. of contacts 2020-21 | No. of contacts 2019-20 |
|---------------|-------------------------|-------------------------|
| April | 109 | 148 |
| May | 96 | 138 |
| June | 114 | 165 |
| July | 142 | 178 |
| August | 99 | 181 |
| September | 96 | 111 |
| October | 166 | 213 |
| November | 143 | 112 |
| December | 75 | 135 |
| January | 150 | 194 |
| February | 130 | 186 |
| March | 115 | 168 |
| Totals | 1,435 | 1,929 |

Gingerbread House

"Long walk to the park and play football."

Gingerbread House is a large five-bedroom bungalow in Northfleet which has been extended over two floors. The entrance is spacious and light but full of personality and colour.

This property offers shared living accommodation for up to four people with a sleep-in provision for those who need additional support during the night. Gingerbread runs a successful 'Garden Gang' two days a week. They have been very active this year converting a small patch of the garden into a small holding area, where we now have chickens, rabbits and guinea pigs. This project has been designed as a steppingstone to increase confidence and skills before moving on to greater independence.



Welcome Teepan, Thomas, Sam and Sophie.

At the beginning of the year, we supported many smooth transitions for our new Service

Users. Our person-centred approach means everyone has settled well into their new home and is looking forward to working in partnership with our staff to improve their daily living skills.



"I love working with Jim doing DIY."



OVERVIEW

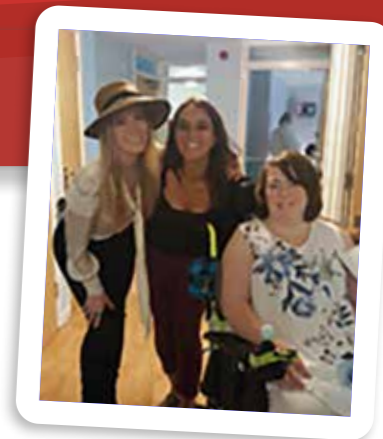
- This house is now a complex model like Shortbread House putting in person centred support and care packages to support up to four young disabled people who will benefit from positive peer support in a shared home environment
- We welcomed Charlie and Chris to the team this year, their experience and knowledge of Studio 3 and the low arousal approach has been a great asset to the site.
- We have some small animals on site to promote kindness, patience and responsibility.

ACHIEVEMENTS

- All Service Users have made successful transitions into their new homes at KASBAH.
- The 'Garden Gang Project' has been extremely successful and the Service Users at Gingerbread are enjoying the benefits of learning practical skills and animal care as well as enjoying fresh eggs every day.
- Transitioning Gingerbread House to a more complex needs site has been very positive and successful.

Hattie Webb House

Hattie Webb House is located in the heart of Rochester town, close to all amenities and good public transport services. At this moment in time the house is occupied by three tenants, two have physical and learning disabilities and one has learning disabilities. The house is fully adapted to meet the needs of all our service users that have physical disabilities.



All three current tenants that live in the house meet the criteria for being at Hattie Webb House in terms of their disabilities and identified areas of support that is required to live an independent life within our community. As Hattie Webb House tenants have an open-ended tenancy our service users do not move on regularly therefore any potential referrals tend to find alternative accommodation due to the time scales and unpredictability of vacancies.

We have two dedicated members of staff on site, one part time House Co-ordinator, one full time Life Skills Coach and additional bank support when required. The house is staffed Monday to Friday and at weekends for meal support, there is the option for evening and weekend staff support upon request for activities outside of the usual working hours. The bank staff cover when there is sickness or holiday cover required this ensures that support is present when there is absence with regular staff. The house tenants have access to 24 hours out of hours emergency call provision; this is done on a rota system between the two HWH staff. The tenants have demonstrated recently that they are very capable of looking out for each other and supporting each other when required in the event of an emergency. Very often they contact on call for advice and guidance on what to do in an emergency situation.

Hattie Webb House provides a day service provision for young adults with learning and or physical disabilities, this service is based at Hattie Webb House and staff provide independent living skills training three days a week. At present we have 7 service users that access this service during the week. Staff are allocated responsibility for each session to ensure consistency and person centred when planning activities and timetables incorporating the main key areas of learning within the tasks that they have chosen.



Outreach is provided in the Medway area by KASBAH and at this time we currently have one service user that accesses this service.

At Hattie Webb House we promote independence and ensure we provide a person-centred approach with all of our service users; we aim to empower existing skills in order to achieve great outcomes. We are always happy to welcome new and previous visitors into our house and we will even provide a nice cuppa and a chat, if your very lucky there may even be a biscuit or cake on offer too.

Dawn Varley
House Co-ordinator

"I attend HWH twice a week, I like going there for day service as I have fun and learn life skills at the same time, the best part is when we go out for lunch this gives me my independence in the community."

Maddison House



Maddison House is a Supported Living project that is situated in Northfleet, Kent. The building itself boasts seven spacious bedrooms that are all en-suite, each bedroom includes fridges and work tops that could be used to prepare small snacks. Our lounge-diner area is utilised by residents for socialising, group training/'refresher sessions', house meetings and group meals. Residents also share a Kitchen, Laundry Room and Garden. Maddison House is not staffed 24/7 and we do not have sleep over staff in order to increase independence with a view to moving to live independently within the community.

Maddison House staff provide support with all aspects of daily living for example budgeting, cooking, cleaning and emotional support whilst encouraging further independence. Additionally we like to keep things Fun! Residents are supported to access social skills sessions (both day time and evening) and to attend a nightclub in Gillingham once per-month where the residents have an opportunity to link up with individuals from other sites and have an enjoyable time together. Staff provide occasional weekend support for the residents to plan and cook a group meal together such as a Sunday roast dinner. We have also enjoyed day trips to London, shows at The O2 Arena and several long weekends at Butlin's.

Maddison House is tailored for individuals whom strive to live independently but wish to maintain a high level of social activity and group involvement. Past, present and future residents have the option to treat Maddison House as a stepping stone before moving on to live independently or to treat Maddison House as a longer term option. Our Outreach has expanded this year, we now have 5 service users who have gone onto independent living, but still want to benefit from the support and community at Maddison House. From a staff perspective, at Maddison House our promise to each resident is to support them to achieve a meaningful and fulfilling life. This includes goal planning, providing choice, pushing boundaries, self-advocating and positive risk-taking.

This year we have moved on 2 service users into their own flat in the community and welcomed 2 new service users in house!

We love Maddison House and our service users are proud to call it their home.

"I have just got some guinea pigs, they live in the garden"

ACHIEVEMENTS

- This year we have moved on 2 service users into their own flat in the community
- We welcomed 2 new service users in house, welcome to Jake and Victoria
- Our Outreach Service has expanded from 3 to 5 service users
- Despite a challenging year we have kept as socially active as possible enjoying activities such as Health walks and trying new sports



Rochester Road



Rochester Road is a longer-term provision with staff support 24/7, we have five bedrooms and a staff sleepover room. We currently have five residents at Rochester Road. Staff support residents to live and be as independent as possible, whilst making a house a home. Rochester Road has a lovely, homely feel and is very comfortable with lovely gardens and a resident cat.

We also have an annexe in our rear garden, this is self-contained and provides living accommodation for one resident. The support needs provided are of a lower level of need to the main house and offer a more independent accommodation to our current resident.

Rochester Road celebrate everyone's birthdays with balloons and banners, presents and cake. We have had to adapt and have takeaways instead of going out for birthday meals in this last year, due to the pandemic. But all staff ensure that we have just as much fun. We promote group activities, social skills and enjoy the local community as much as possible. Rochester Road is committed to promoting independence, choice and person-centred approaches.

Rochester Road residents have had to adapt in the last year due to the disruption caused by the

pandemic and have found other ways to stay in touch with the clubs, family and friends. For some service users this was a very different way of life to what they have been used too. Facetime was a very valuable resource for the residents to stay in touch with everyone, which everyone adapted to very quickly.

Rochester Road staff team have worked hard to provide fun activities as well as daily health walks, lots of chats about staying safe and well. This has also meant that Rochester Road have been unable to attend their weekly gym and swim session but are hoping to return soon. We have found alternatives such as Mencap on-line zoom exercise classes which have been enjoyed by all.



ACHIEVEMENTS

- Over the last year our achievements include the resilience of our residents in what has been a very challenging time for all.
- During the lockdown we have found lots of ways to keep busy such as sports days as we have had nice weather, Easter egg hunts, exercising, daily health walks, baking and lots of arts and crafts. RR have also enjoyed time on the Wii playing games and talking to families on facetime or over the phone as much as possible.
- We have joined Mencap Round the world challenge which has been fun and engaging, we are hoping to have some tennis coaching in the near future.
- Residents have attended Northfleet school for girl's community farm when they could outside of the lockdowns and continue to enjoy the variety of animal care and gardening works available to them. We are very proud of our partnership work with Northfleet school for girls at the community farm which we have been supporting for five years.

Seabrooke House

Seabrooke House is a six bedded Supported Living home in Swanscombe. It was set up as KASBAH's first supported living scheme and is geared towards bespoke training in independent living skills, this includes (but is not limited to) training in cookery, cleaning, shopping, healthy eating, finances, travel, providing skills to go out independently. We are passionate about empowerment and development.

Seabrooke is often the start of many young adult's own unique journey towards greater independence.

Seabrooke is a place where we support positive risk taking. We educate disabled people on how to effectively risk assess each situation and make informed decisions. In line with the Mental Capacity Act we minimise risks but do not remove them. Everyone has the capacity to make and learn from their own decisions.

Seabrooke is a place where mistakes are ok! They are learning opportunities. We all learn from them, our service users are no exception. The greatest mistake we can ever make is to limit ourselves in fear of making one.

Seabrooke is a place where we promote and encourage all aspects of independence.

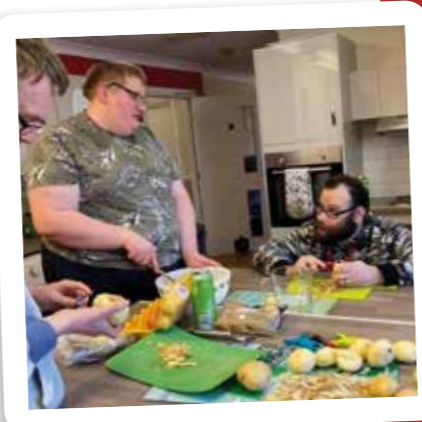
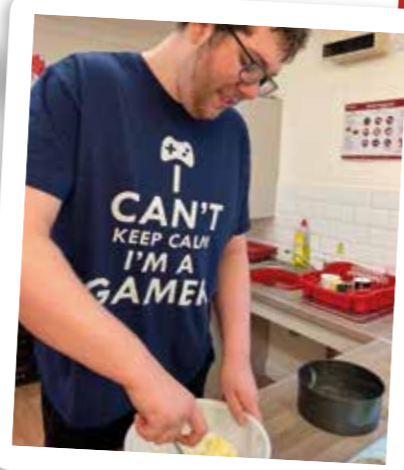
Seabrooke is a place where our service users are respected and treated as adults.

Seabrooke is a place where we empower every individual to lead a full, active, safe and happy life and to strive to meet their full potential.

We also have 2 independent living flats next door at Janus Court for those who would like a taste of independent living with the safety net of Seabrooke close at hand. We also have a small day service provision specialising in independent living skills.

Seabrooke is short term placement providing 24hr support. Normally individuals come to Seabrooke and aim to transition within a 2 year placement, this can possibly be extended on a case by case basis. Our aim is to signpost into other KASBAH services or other suitable services based on each individual's needs.

We have supported 2 move ons and 2 move ins in the last year.



"I have now moved into Janus Court, it is lovely and I am enjoying the independence"



Shortbread House

Shortbread House is an impressive house set over three floors with five bedrooms, three bathrooms and generous social spaces for the service users to engage and socialise.

The service provided at this site has always been bespoke and as such needed a property to meet the complex needs managed positively at this site.

We are a very person-centred led organisation and set realistic goals to achieve successful outcomes with a 'partnership' model of support. Shortbread House has continued to incorporate fun learning and partnership work to support the residents in learning new skills. As a team we try to manage any signs of stress calmly and effectively using the environment to our advantage to provide re-assurance and guidance where needed.

"Living at Shortbread House makes me feel happy"

"I enjoy living here and having my own space upstairs"

OVERVIEW

- Studio 3 positive behaviour support is instilled across the full team.
- We work closely with all parents where they continue to have active input into the support and care of the residents at Shortbread House.
- A bespoke respite provision has been introduced offering full day, half day and overnight support.



ACHIEVEMENTS

- Staff have worked hard to introduce new activities during this difficult year. All service users have very much enjoyed engaging in various activities including, arts and crafts, cooking, dancing and exploring the local area.
- All residents do independent living tasks they never used to do, this has been achieved with constant partnership and guidance from staff.
- The introduction of a second lounge area upstairs has provided our service users with another space to relax and enjoy a more person-centred approach from our staff.

Short Breaks



Short Breaks on the Go project came into existence two years ago to provide much needed activities for young people with moderate learning and physical disabilities in the Medway towns. Our trips ran very successfully for a year but due to the first and subsequent lockdowns we have only been able to offer our young people one trip out over the last year.

Over the first year we have had trips to the cinema, crazy golf, ten pin bowling, seaside, golf driving range, a pantomime, Christmas meal, boat trip on the river and trip to Medway Park leisure centre to play badminton. Young people and staff alike have thoroughly enjoyed our trips and were very pleased to welcome new young people. We were also happy to learn some have started paid work and moved on to residential supported living. Parents have been very supportive and appreciated the opportunities we have offered their sons/daughters.

We are sorry to say that we have come to the very sad decision 'to wrap up the project'. We will not be starting up the trips again for our young people now we are coming out of lockdown due to the length of time since we have been able to offer any trips and the uncertainty of what activities would be open to us and the accompanying restrictions.

All the members of our team were involved in the original Short Breaks project and have worked with the young people for many years before we started up the Short Breaks on the Go project and are very sad to see the end of this valuable service.



"It was very good evening with driving range and the dinner"



"I enjoyed the paddling in the sea and play volleyball'; 'Enjoyed the fish and chips and ice cream'"



Outreach

Outreach is the end product of our service users hard work. They have been through their life skills training in our KASBAH House sites and feel that they are ready to spread their wings and gain some more independence. This is where we come in.

We are there to help them maintain and build on their skills when they transition into their new homes. We will always do our best to meet their needs as individuals and respect the choices they make. It is our aim to support them to become independent, happy, healthy, fulfilled people.

We provide support and will partnership work with everyday chores such as cleaning, laundry, shopping, cooking, making and keeping appointments and of course paying the dreaded bills.

We will also support them to access their, clubs, voluntary work, hobbies and fitness schedules.

While encouraging them to meet their full potential we have a social skills day every Friday where individuals, if they choose to participate, can learn new skills.

- communicate, share and have fun as a group
- each person will choose an activity or a place that they would like to visit/see in turn and if possible we will arrange this with them.

Then there is our annual outreach short break. This year (all going well) we will be Glamping on the Isle of Wight, there are some very interesting accommodations on the site, such as a double decker bus and a helicopter that have been repurposed into fun apartments. There's a shower with disco lights and music, a horse, chickens (yes we can eat the eggs) and a silo that is now a mini cinema.

We are a small staff team that consists of Linda, Graham, Jayne, Brenda and Debbie and we are all enthusiastic about our jobs. We get to know our clients likes and dislikes

This means that we are consistent and the service users will rarely have a member of staff supporting them that they are unfamiliar with.

Everybody on outreach is very positive about, and looking forward to the coming year.

With all the new adventures, achievements and possibilities that we know it will bring for us.



Linda is brilliant! MP



Without the support of the Outreach team, I would not have been able to achieve half the things I have done whilst living on my own and they make the support fun.



I can't wait for outreach to arrive each day :) FK

A Big Thank You for Support & Commitment goes to:

TRUSTEES

Brendan Walsh
Richard Chapman
Trevor Sinclair
Jason Owen
Christine Taylor
Charissa Baldock
Veronica Higgwe
Stephen Field

Chair (Appointed Chair Jan 21)
(Appointed to Board Jun 20)
Vice Chair
(Acting Chair Jun 20-Jan 21)
Treasurer
Trustee
Trustee
Trustee (Appointed Jun 20)
Trustee (Appointed Jun 20)
Retired from Chair (Jun 20)
/ Advisor to the Board

STAFF

Emma Carver
Sophie Aiken
Julie Appleby
Sarah Heneghan
Rebecca Glibbery

Karen Heath
Victoria Norris
Stacey Murray
Chris Yusuf
Carol Latter
Suzi Mason
Jodie Murray
Ruth Olorode-Allen
Courtney Rawson
Ashley Rehman
Stacey Williams
Dawn Varley
Janine Lozada
Jane Candler
Jacqueline Baldwin
Ian Grimley
Yvonne McCuish
Linda Nyamutsahuni
Chantal Robinson
Clare Williams
Sam Williams
Amanda Ball
Sam Pitcher
Chris Evenden
Charlie Packer
Jim Allison
Phoebe Carver
Lucie Heath
Amos Isibor
Sarah Ringer
Anna Saunders
Sheila Stringer
Scott Matthews
Sharon Day
Blaze Alcindor
Lauren Gee
Toyin Lawal
Audrey Lovelidge
Connor Vincent
Maria Worrell
Linda Shaw
Jayne Brown
Brenda Clark
Deborah Merrison
Graham Shaw
Linda Gilham
Tina Jeffrey
Barbara Rowland
Diana Widdecombe

Chief Executive Officer
HR Manager
Finance Manager
Office Administrator
Supported Housing Manager/SBH House Manager
(left Oct 20)
Complex Needs / DIAL Advice Manager
House Manager (SBH/MH)
Senior Life Skills Coach (SBH)
Senior Life Skills Coach (SBH)
Life Skills Coach (SBH) (left April 20)
Life Skills Coach (SBH) (left Dec 20)
Life Skills Coach (SBH) (started Sept 20)
Life Skills Coach (SBH) (started Sept 20)
Life Skills Coach (SBH)
Life Skills Coach (SBH)
Life Skills Coach (SBH) (left Dec 20)
House Co-ordinator (HWH)
Life Skills Coach (HWH)
House Manager (RR/HWH)
Life Skills Coach (RR)
Life Skills Coach (RR) (left Jun 20)
Life Skills Coach (RR)
Life Skills Coach (RR)
Life Skills Coach (RR)
Life Skills Coach (RR) (started Nov 20)
Life Skills Coach (RR)
Senior Life Skills Coach (MH)
Life Skills Coach (MH)
Life Skills Coach (MH)
Senior Life Skills Coach (GBH)
Senior Life Skills Coach (GBH)
Life Skills Coach (GBH)
OT Apprentice / Life Skills Coach (GBH) (started May 20)
Life Skills Coach (GBH)
Life Skills Coach (GBH) (started Jan 21)
Life Skills Coach (GBH) (left Jun 20)
Life Skills Coach (GBH) (started Feb 21)
Life Skills Coach (GBH)
House Co-ordinator (SHBH) (left Feb 21)
Senior Life Skills Coach (SHBH)
Life Skills Coach (SHBH) (started Jun 20)
Life Skills Coach (SHBH)
Life Skills Coach (SHBH)
Life Skills Coach (SHBH)
Life Skills Coach (SHBH)
Life Skills Coach (SHBH)
Life Skills Coach (SHBH)
Outreach Co-Ordinator
Life Skills Coach (OR)
Life Skills Coach (OR)
Life Skills Coach (OR)
Life Skills Coach (OR)
Shorts Breaks On The Go
Shorts Breaks On The Go
Shorts Breaks On The Go
Short Breaks On The Go

BANK STAFF

Tope Adeleye
Julie Bassett
Charmaine Bultman
Sophie Candler
Arron Carver
Shannon Heneghan
Alannah Male
Nneoma Okeke
Tayla Parris
Megan Stone
Lauren Sweeney

Bank Staff (started Jan 21)
Bank Staff (restarted Jan 21)
Bank Staff (started Jan 21)
Bank Staff (left Dec 20)
Bank Staff (started Mar 21)
Bank Staff (started Aug 20)
Bank Staff (left Jun 20)
Bank Staff (started Apr 20)
Bank Staff (started Feb 21)
Bank Staff (left Sept 20)
Bank Staff (started Jan 21)

VOLUNTEERS

Ron Tiller
Les Buss
Dorothy Nash
Staff & Students
Vanessa Frazier
Carly Gadd
Michael McDermott
Charlie McNeilly
Joanne Stringer
Sheila Stringer
Paul Williams

Sean O'Leary

Charity Shop Volunteer
Charity Shop Volunteer
Charity Shop Volunteer
Ifield School
DIAL Volunteer
DIAL Volunteer
DIAL Volunteer
DIAL Volunteer (left Jun 20)
DIAL Volunteer
DIAL Volunteer
ICT Digital
(IT Support & Maintenance)
Maintenance

SOCIAL WORK PLACEMENTS

Taiwo Diya
Vincent Ndlovu
Mia Franklin
Katie Grigson

Nov 20-Mar 21
Nov 20-Mar 21
Started Mar 21
Started Mar 21

SBH = Seabrooke House
HWH = Hattie Webb House
RR = Rochester Road
MH = Maddison House
GBH = Gingerbread House
SHBH = Shortbread House
OR = Outreach



Tel: 01474 536501

Email: admin@kasbah.org.uk

www.kasbah.org.uk



KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2021



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LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

Directors and Trustees:

Stephen Field, Chair (Resigned 09 June 2020, Appointed Treasurer 15 June 2021)
Brendan Walsh (Appointed 09 June 2020, Appointed Chair 01 January 2021)
Richard Chapman, Vice Chair
Trevor Sinclair, Treasurer (Resigned 31 May 2021)
Christine Taylor, Trustee
Jason Owen, Trustee
Charissa Baldock (Appointed 09 June 2020)
Veronica Higgwe (Appointed 09 June 2020, Resigned 31 May 2021)

Charity Number: 1123362
Company Number: 6465666

Registered Office:

7 The Hive Northfleet
Kent, DA11 9DE

Chief Executive Officer and
Company Secretary:
Emma Carver

Auditors:

Lindeyer Francis Ferguson North
House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue Kings Hill,
West Malling Kent,
ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2021.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

COMPANY STATUS

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

DIRECTORS

The following directors have held office since 1 April 2020:

- Stephen Field
- Brendan Walsh
- Richard Chapman
- Trevor Sinclair
- Christine Taylor
- Jason Owen
- Charissa Baldock
- Veronica Higgwe

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is now to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b. Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

New Trustees are required to participate in an induction programme together with further training where appropriate.

c. Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d. Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council, and Dartford Borough Council.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association both of which receive Annual Reports and Audited Accounts.

e. Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

f. Remuneration of Key Management Personnel

Salaries are reviewed annually; the Organisation assesses the increased cost of living as well as the performance of the employee, any additional payment will be subject to finances being available within the organisation. Other adjustments might also be made (e.g. to ensure the proper operation of personnel policies such as: equal pay for equal value work; consistency of salaries; the job has grown and/or includes more responsibility).

It is the policy of the Organisation's Board that all bonus payments to members of staff are assessed and adjusted where appropriate to reflect each individual's performance over and above each person's job description. Annual targets are set within each appraisal, if the appraisal is not completed prior to the meeting, staff bonus' may be not be applied. Overtime Paid overtime must be authorised by a senior member of staff prior to work being.

OBJECTIVES AND ACTIVITIES

a. Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

b. Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

c. Strategies for Achieving Objectives

THE DIAL ADVISOR SERVICE

This service provides information, advice and guidance on a variety of condition related subjects such as general disability advice, entitlements and benefits advice, health, education, aspirations and transition. The Advisor Service can provide home visits, telephone support and advocacy to members and their carers and families, this service is available to answer questions and give advice on all matters affecting those with, or dealing with, the conditions but there does need to be an identified need. The Advisor Service also takes an active part in educating professionals and interested parties on how to empower the KASBAH membership by gaining a better understanding of the disability and the individual's needs and goals. The DIAL element of this service provides specialist disability support with a focus on maximising local people's income and supporting the form filling when applying for a range of eligible benefits.

In 2019 the DIAL project and the Advisor Service; two independent information, advice and guidance services within KASBAH, amalgamated on one site to provide a more cohesive and pro-active provision. This has worked well utilising our experienced Advisor managing the complex cases and our team of dedicated volunteers complementing this provision and providing much of the face-to-face support (within a remote working model).

As Covid-19 impacted many organisations, for KASBAH we saw a decline in formal advice and increase in informal support; being a dependable entity to rely on. Even with these changes we have still seen growth within our membership (with 4 new referrals this year). KASBAH believes that the maintenance of good quality services is equally as important as continual expansion; therefore, both areas will remain a priority.

In 2020/21 KASBAH has supported 1929 requests for support and been able to retain all volunteers despite the challenges of providing and receiving support remotely.

CHARITY SHOP

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The shop had a major overhaul in 2016 after the closure of the community café, the charity shop was re-assessed to meet the work experience needs of the service users residing in KASBAH supported living projects; an upcycling

project was developed at Seabrooke House and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and outside of Covid-19 restrictions is supported two days a week by Ifield School during term time.

INDEPENDENT LIVING SKILLS TRAINING TIMELINE

- In **2000** The need for independent living was identified.
- In **2002** Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.
- In **2007** The lack of suitable adapted move-on accommodation was identified.
- In **2009** Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.
- **2011** KASBAH identified the need for greater freedom and control within a supported living site.
- In **2011** Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.
- In **2013** an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.
- In **2015** KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.
- In **2018** KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.
- In **2020**; the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.
- In **2021**; the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.

OUTREACH

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North West Kent and Medway. This tends to be in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

SHORT BREAKS ON THE GO

Since 2010 KASBAH have been providing daily living training sessions monthly to young people aged 14+, in 2015 we began to offer specialist play schemes in school holidays offering informal independent living training to young people aged 8+.

KASBAH continued to provide this provision until the summer of 2019 but due to restricted funding and the young people's desire to access community activities rather than hall-based activities, the service was reviewed and has been put on indefinite hold since December 2019.

'Short Breaks on the Go' took a new form in 2019; moving to a community model; where young people were meeting at the activity and paying a nominal fee to take part in monthly planned activities. Until the Covid-19 pandemic began there was a growing membership, and this model was working well. But over the last year the needs have changed; our young people have formed their own friendships and networks and no longer need KASBAH to facilitate this.

COMMUNITY FARM

KASBAH has continued to support the development of a community farm within Northfleet School for Girls. Volunteers attend on a Tuesday to work on the grounds when restrictions have allowed; the farm has continued to grow and provides a valuable work experience resource to our service users.

d. Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e. Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

THE DIAL ADVISOR SERVICE

The DIAL Advisor Service has had to adapt and adjust this year due to on-going Covid-19 impact. This service has undertaken 299 remote support sessions (-218 on last year) and attended 72 virtual meetings to support KASBAH members during 2020/21, and where possible support continues to be provided by telephone, e-mail and letter to enable the Advisor to maximise time and resources 2,291 (+ 440 on last year). We have ensured that the provision has remained active and available throughout all three lockdowns. Due to a change in priority, this year our focus has been on promoting positive mental health and offering a listening ear and re-assurance to our members, this type of support has increased by 200% over the last year. KASBAH has facilitated 2,041 (+ 190) telephone calls from the membership and NWK clients providing support, information, guidance and advocacy. There has been 4 new member referrals, accessing a range of support including supported living support.

Where possible the DIAL Advisor Service has continued to attend Kent County Council and disability partnership forums, to raise awareness and keep abreast of current affairs and information to feed back to the KASBAH membership. These opportunities have been limited within Covid-19 priorities over the last year.

The DIAL Advisor Service is actively involved in ensuring that the KASBAH membership is heard, valued, and empowered to have the same choices and rights as any other person. As with previous years, the Advisor continues to have a more active role in the supported living sites to offer advice,

guidance, and hands-on support to aid independence in individuals and support identified areas of concern. KASBAH has maintained close and productive working partnerships local many organisations, SHINE, IASK, IMAGO, We Are Beams, Porchlight, the KiND consortium, incorporating KASBAH, DISK and CILK. KiND has recently made the decision to desist as DISK will be closing its services in March 2022.

DIAL Advisor Service Annual Statistics

| Month of the Year | Support given (per enquiry) 2019-20 | Support given (per enquiry) 2020-21 |
|-------------------|--|--|
| April | 162 | 148 |
| May | 214 | 138 |
| June | 220 | 165 |
| July | 260 | 178 |
| August | 244 | 181 |
| September | 180 | 111 |
| October | 159 | 213 |
| November | 202 | 112 |
| December | 158 | 135 |
| January | 194 | 194 |
| February | 145 | 186 |
| March | 233 | 168 |
| TOTAL | 2,371 | 1,929 |

Moving the DIAL Advisor Services up to the Gingerbread Office has been very effective and enabled a renewed focus and drive on this valuable service. KASBAH also identified the need for Finance and Human Resources to return to this site also to provide a much-needed team approach to Covid-19 challenges; this took place in January 2021.

CHARITY SHOP

The charity shop has been closed all year due to Covid-19 restrictions. It is planned that the shop will reopen in the new financial year.

INDEPENDENT LIVING SKILLS TRAINING

Seabrooke was originally funded by Supporting People (government funding) from 2002 to 2018. KASBAH maintained its 'A' level provider status from 2008-2018 when funding ceased, this was achieved by involving the trainees (service users) in every aspect of the service delivery.

This provision continues to achieve a high level of success and recognition from funders, service users and parents for its work in training and preparing each person for independent living within their communities. Each year this site trains and enables up to 8 residential people and up to 10 day training people at any one time to learn the skills they will need to live independent lives, with many now living successfully in the community without statutory support. The scheme continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy this year with one challenging move-in that we worked hard to maintain.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard this year to promote a happy and positive service user dynamic after the passing of Emma; a treasured service user who will never be forgotten. Day service was disbanded and a new model of 1:1 support is now being explored.

Rochester Road has consistently achieved positive outcomes for the service users. This site has maintained full occupancy and is not currently offering respite placements. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site in addition to continual progression. Five of the service users have now moved on to independent living (own self-contained flats). Maddison also have a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House now accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site has made Covid-19 that bit more manageable as we regularly share activities, support and staff which has aided us to combat many of the challenges we have faced over the last year. Although Shortbread now only has 2 service users, we have managed to maintain a complex part-time placement also which has provided much needed respite for the family over the year.

OUTREACH

With a small team of 4 staff members at the start of the Covid-19 pandemic, outreach had its work cut out to meet the needs of the 19 service users accessing this service. Despite the challenges this team visited each person every day and meet every daily need, even when shielding reduced this team by 50%.

'SHORT BREAKS ON THE GO'

Due to Covid-19 restrictions this project was not in operation this year and has made the decision to not re-open and the need is no longer evident. Our young people have formed their own friendships and networks during Covid-19 and this was the purpose of this project.

THE COMMUNITY FARM

This year KASBAH has continued to support the farm development, Rochester Road continues to take the lead. Gingerbread House have continued to focus on the 'Garden Gang' this year which has been very beneficial to the organisation. Our petting zoo was built and is now managed by our service users housing; 4 chickens, 2 rabbits and 2 guinea pigs and many wonderful upcycling projects have been supported and sit proudly in the Gingerbread/ Shortbread gardens.

FINANCIAL REVIEW

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position which has been established over the last 14 years. The current Covid-19 pandemic highlighted a need for increased cash flow as the majority of KASBAH's reserves are tied up in the properties. We have worked hard as an organisation to be in a stronger financial position at year end which I am pleased to confirm was achieved.

2020/21 has been a year of sobriety and maintenance but this has not stopped us pulling together as team to overcome the many Covid-19 challenges and have lots of fun. Although many services and activities were put on hold; we have been creative as an organisation to keep our service users engaged and pro-active. We increased 1:1 support on all sites; mimicked daily structures where possible with alternative activities; health walks and exercise in the garden, shopping at the local shops, in-house alternatives for gardening/DIY skills/beauty regimes and incorporated lots of competitions and challenges.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a healthy surplus. This will continue to be our focus until cash reserves exceed six months to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services.

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations
- Potential closure costs
- Disaster recovery
- Routine replacement of equipment/furniture
- Ensure cash flow provisions meet the needs of the charity.

This figure is currently calculated at £1,860,418 as at 31 March 2021. This can be seen in more detail on pages 25 and 26 of the financial statements.

b. Principal Funding

The financial statements show a total income for the year of £1,535,138 and net income of £188,146. This has increased reserve levels to £1,860,418 of which £1,761,044 is held in tangible fixed assets, including 236 Rochester Road (which we own outright), Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £99,374. We were able to clear the off-set part of the Gingerbread House mortgage this year and have a two-year plan to clear the remaining balance.

This is a positive achievement and a result of great teamwork and the vision of the organisation for greater financial security.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

IMPACT OF COVID-19

As an organisation, KASBAH has thrived, where others may have focussed on the negative impact of Covid-19, KASBAH has used this as an opportunity to invest even more time with each service user and come together as a strong and insurmountable team. This is what KASBAH does best, we rise to the challenge and find a positive way to move forward. Where incidents were anticipated to increase due to increased time in-house and boredom, we are pleased to report incidents decreased from the previous year. In the second lockdown we did not record a single instance and learnt the importance of daily time and activity away from the household.

The team were integral to the Organisational Response Plan for KASBAH, and in consultation with the team we agreed a temporary stop to all paid overtime, annual leave and limited sick pay to enable cash flow to increase when the first lockdown began. The staff devised a banking system whereby if a shift was not needed staff did get the day off and could then cover when staff were needed; this was invaluable when self-isolations became a weekly occurrence and enabled minimal impact to be felt in any KASBAH site. By the end of the second lockdown, all additional hours were able to be paid and every team had well-deserved breaks. We have managed all three lockdowns without the use of agency staff or cross-site working and have seen the KASBAH team at its best.

By the third lockdown the KASBAH Board issued a Covid-19 bonus to every staff member who had worked during the pandemic based on the hours worked. This was a small token of recognition, but the sentiment spoke volumes and I know KASBAH will be able to overcome any challenge posed in the future.

PLANS FOR THE FUTURE

KASBAH is actively working towards its evolving Five-Year Vision, as all of the Kent County Council grants have been rolled over for another year, KASBAH's focus remains on ensuring the long-term financial stability of the organisation, meeting evolving and emerging service user needs and being able to be creative and dynamic in our solutions.

Additional plans include:

1. We have plans to utilise the Hive office as a training flat and mock it up as functional living space to add much needed space and resources for day support and respite (up to £2,000 including an essential roof repair).
2. We are purchasing two additional vehicles; one as a small run-around (up to £1,200) and an 8- seater vehicle to enable larger group activities to be easily supported (up to £15,000).
3. Five staff have been identified to become Behavioural Coaches/Trainers in the organisation: 4 in Studio, 3 de-escalation and 1 other Positive Behaviour Support Coach (£15,000 agreed).
4. The Gingerbread House mortgage will be cleared in full over the next two years (£60,000 has been agreed to pay on 31/03/2022 and the remaining £55,000 to be paid on 31/03/2023). This is with the proviso that should a better financial investment in terms of housing be identified, there is flexibility to utilise these allocated amounts.
5. Identify the next big challenge and remain prepared for further restrictions.

There is a total of £93,200 to ring-fence from reserves this year and a further £55,000 to ring-fence for the following year.

FUTURE DEVELOPMENTS

For the year 2021-22 KASBAH anticipates higher income levels and higher expenditure levels due to the on-going development in Shortbread House with a structured respite provision in place. The demand for respite and short breaks has increased drastically over the last three months. KASBAH is fully aware of the importance of these short breaks to enable Carers to manage their full-time roles therefore this need will remain a priority. As an organisation we have nominated a lead person to facilitate each day, plan activities in advance and ensure we have excellent levels of resources to maximise engagement and ensure each respite session is meaningful.

We plan to invest significant funds and time in upskilling 5 staff members in both de-escalation (Studio 3) and continuing to embed a Positive Behaviour Support across the organisation.

KASBAH also wants to focus on individual's wish lists and where possible make these a reality; book the holidays and activities each person has been planning during lockdown, increase sport and group activities and continue to invest 1:1 with each person to assist managing the transition back to the 'new normal'.

AUDITORS

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

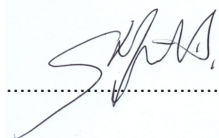
- Selected suitable accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Prepared the financial statements on the going concern basis (unless it is inappropriate to presume that the charity will continue in operation)

The Trustees are responsible for keeping proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant audit information of which the Charity's auditors are unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on and signed on its behalf, by:



Stephen Field
Treasurer of KASBAH

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2021

OPINION

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 2021 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.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a

material misstatement of the other information. 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory framework applying to the charity, and the procedures that management adopt to ensure compliance, including those relating to the Charities SORP FRS 102;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including considering how fraud might occur;
- We obtained the Board of Trustees' assessment of fraud risk and enquired as to any known or suspected instances of fraud in the year; and,
- We designed and performed audit procedures to obtain sufficient and appropriate audit evidence regarding compliance with laws and regulations, including enquiry of the Board, review of correspondence, and review of the accuracy and completeness of disclosures made in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors Chartered Accountants

Date:

North House 198 High Street Tonbridge
Kent TN9 1BE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

| | Note | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & legacies | | 4,331 | – | 4,331 | 7,280 |
| Charitable activities | 3 | 1,500,488 | 29,975 | 1,530,463 | 1,419,862 |
| Other trading activities | 5 | 28 | – | 28 | 6,429 |
| Investments | | | | | |
| Bank interest | | 316 | – | 316 | 930 |
| Total income | | <u>1,505,163</u> | <u>29,975</u> | <u>1,535,138</u> | <u>1,434,501</u> |
| Expenditure on: | | | | | |
| Raising funds | 6 | 10,983 | – | 10,983 | 10,917 |
| Charitable activities | 4 | 1,295,125 | 40,884 | 1,336,009 | 1,269,183 |
| Total expenditure | | <u>1,306,108</u> | <u>40,884</u> | <u>1,346,992</u> | <u>1,280,100</u> |
| Net income | 8 | 199,055 | (10,909) | 188,146 | 154,401 |
| Transfers between funds | | (10,909) | 10,909 | – | – |
| Other recognised gains / losses: | | | | | |
| Gains on revaluation of fixed assets | | 161,323 | – | 161,323 | – |
| Net movement in funds | | <u>349,469</u> | <u>–</u> | <u>349,469</u> | <u>154,401</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 1,510,949 | – | 1,510,949 | 1,356,548 |
| Total funds carried forward | | <u>1,860,418</u> | <u>–</u> | <u>1,860,418</u> | <u>1,510,949</u> |

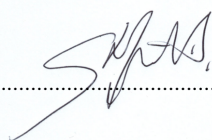
The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derives from continuing activities.

BALANCE SHEET AS AT 31 MARCH 2021

| | Note | 2021 £ | £ | 2020 £ |
|---|------|------------------|----------------|------------------|
| Fixed assets | | | | |
| Tangible assets | 10 | 1,761,044 | | 1,581,947 |
| Current assets | | | | |
| Debtors | 11 | 174,343 | 155,017 | |
| Cash at bank and in hand | | 477,889 | 382,800 | |
| | | <u>652,232</u> | <u>537,817</u> | |
| Current liabilities | | | | |
| Creditors: amounts falling due within one year | 12 | (81,816) | (56,316) | |
| Net current assets | | | | |
| | | 570,416 | | 481,501 |
| Creditors: amounts falling due after more than one year | 13 | (471,042) | | (552,499) |
| Total net assets | | | | |
| | | <u>1,860,418</u> | | <u>1,510,949</u> |
| The funds of the charity | | | | |
| Unrestricted funds | | | | |
| Revaluation reserve | | 279,213 | | 117,890 |
| Other funds | | 1,581,205 | | 1,393,059 |
| | 15 | <u>1,860,418</u> | | <u>1,510,949</u> |

Approved by the board of trustees on 2021 and signed on its behalf by:



Stephen Field
Treasurer of KASBAH

Company number: 06465666

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|---|------|----------|-----------|----------|-----------|
| Cash flows from operating activities | | | | | |
| Net cash provided by operating activities | A | | 202,234 | | 116,065 |
| Cash flows from investing activities | | | | | |
| Interest received | | 316 | | 930 | |
| Purchase of tangible fixed assets | | (23,891) | | - | |
| Net cash flows from investing activities | | | (23,575) | | 930 |
| Cash flows from financing activities | | | | | |
| Repayments of borrowings | | (83,570) | | (27,070) | |
| Net cash flows from financing activities | | | (83,570) | | (27,070) |
| Change in cash and cash equivalents | | | 95,089 | | 89,925 |
| Cash and cash equivalents brought forward | | | 382,800 | | 292,875 |
| Cash and cash equivalents carried forward | | | 477,889 | | 382,800 |
| A. Reconciliation of net income to net cash flow from operating activities | | | | | |
| Net income for the reporting period | | | 188,146 | | 154,401 |
| As per the statement of financial activities | | | | | |
| Adjustments for: | | | | | |
| Depreciation | | 6,116 | | 4,122 | |
| Interest received | | (316) | | (930) | |
| (Decrease) in debtors | | (19,326) | | (27,511) | |
| (Increase) in creditors | | 27,614 | | (14,017) | |
| | | | 14,088 | | (38,336) |
| Net cash provided by operating activities | | | 202,234 | | 116,065 |

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

Since the end of the financial year, the global pandemic Covid-19 has inevitably impacted the operation of the charity. However, KASBAH has not seen a reduction in the number of service users during this period and funding from Local Authorities has been maintained. The trustees are continuing to review government guidelines and respond to updates where necessary. The Trustees believe that the charity therefore has not been adversely impacted in such a way that would cast doubt over the going concern status, so the going concern basis of accounting therefore continues to be adopted.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

2 ACCOUNTING POLICIES *continued*

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

- Fixtures, fittings and equipment 25% straight line
- Motor vehicles 25% straight line

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.9 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.10 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.12 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

3 INCOME FROM CHARITABLE ACTIVITIES

| | Advice & Information 2021 £ | Independent Skills Training 2021 £ | Short Breaks 2021 £ | Total 2021 £ | Total 2020 £ |
|--------------------------------|--------------------------------------|---|------------------------------|--------------------|--------------------|
| Kent County Council: | | | | | |
| Independent Skills Training | – | 993,703 | – | 993,703 | 967,470 |
| Information, Advice & Guidance | 15,309 | – | – | 15,309 | 15,706 |
| DIAL | 15,309 | – | – | 15,309 | 15,706 |
| Medway Unitary Authority | – | 90,023 | (643) | 89,380 | 102,935 |
| Dartford Borough Council | – | 106,244 | – | 106,244 | 97,420 |
| Gravesham Borough Council | – | 184,417 | – | 184,417 | 188,031 |
| Other sponsors and donors | 64 | 126,037 | – | 126,101 | 32,594 |
| | <u>30,682</u> | <u>1,500,424</u> | <u>(643)</u> | <u>1,530,463</u> | <u>1,419,862</u> |

The comparative figures include £42,081 of restricted income.

4 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2021 £ | Independent Skills Training 2021 £ | Short Breaks 2021 £ | Total 2021 £ | Total 2020 £ |
|----------------------------------|--------------------------------------|---|------------------------------|--------------------|--------------------|
| Direct activity costs | 1,148 | 251,388 | 77 | 252,613 | 239,120 |
| Direct staff costs | 32,144 | 766,736 | 227 | 799,107 | 753,080 |
| Support costs allocated (note 7) | 7,288 | 277,001 | – | 284,289 | 276,983 |
| | <u>40,580</u> | <u>1,295,125</u> | <u>304</u> | <u>1,336,009</u> | <u>1,269,183</u> |
| Surplus / (deficit) for the year | <u>(9,898)</u> | <u>205,299</u> | <u>(947)</u> | <u>194,454</u> | <u>150,679</u> |

The comparative figures include £55,708 of restricted expenditure.

5 INCOME FROM OTHER TRADING ACTIVITIES

| | 2021 £ | 2020 £ |
|---------------------|-----------|--------------|
| Charity shop income | 28 | 5,541 |
| Fundraising events | – | 888 |
| | <u>28</u> | <u>6,429</u> |

6 EXPENDITURE ON RAISING FUNDS

| | 2021 | 2020 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| Charity shop costs | 3,694 | 3,815 |
| Support costs allocated (note 7) | 7,289 | 7,102 |
| | <u>10,983</u> | <u>10,917</u> |

7 SUPPORT COSTS

| | 2021 | 2020 |
|-------------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 175,835 | 158,729 |
| Premises costs | 33,401 | 23,761 |
| Staff training and travel | 8,787 | 18,476 |
| Printing, postage and stationery | 4,358 | 7,490 |
| Telephone | 3,770 | 4,129 |
| IT Support and maintenance | 9,938 | 10,348 |
| Repairs and maintenance | 3,524 | 7,565 |
| Equipment hire | 2,495 | 2,234 |
| Subscriptions | 609 | 473 |
| Professional fees | 14,076 | 5,509 |
| Website design and public relations | 675 | 6,716 |
| Small grants scheme | 200 | 125 |
| Motor running costs | 715 | 4,173 |
| Bank charges | 707 | 777 |
| Bad debt expense | – | 460 |
| Depreciation of fixed assets | 6,117 | 4,122 |
| Governance costs: | | |
| Audit and accountancy | 4,375 | 4,200 |
| Legal and consultancy fees | 13,523 | 12,887 |
| Trustee and Board expenses | 493 | 774 |
| Trustee indemnity insurance | 222 | 647 |
| | <u>291,578</u> | <u>284,085</u> |

| | 2021 | 2020 |
|--------------------------------------|---------------|----------------|
| | % | £ |
| Allocation based on estimated usage: | | |
| Raising funds | 2.5% | 7,289 |
| Charitable activities: | | |
| Advisor / DIAL | 2.5% | 7,288 |
| Independent Skills Training | 95.0% | 277,001 |
| | <u>100.0%</u> | <u>291,578</u> |

8 NET INCOME

| | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Net income is stated after charging: | | |
| Operating lease payments | 94,229 | 85,512 |
| Auditors' remuneration for audit services | 1,975 | 1,800 |
| Auditors' remuneration for accountancy services | 2,400 | 2,400 |
| Depreciation | 6,117 | 4,122 |
| | <u>94,721</u> | <u>93,834</u> |

9 STAFF COSTS

| | 2021 | 2020 |
|----------------------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 892,362 | 835,329 |
| Employer's national insurance | 63,818 | 59,325 |
| Employer's pension contributions | 18,763 | 17,155 |
| | <u>974,943</u> | <u>911,809</u> |

The average number of employees during the year is as follows:

| | 2021 | 2020 |
|-----------------------------|-------------|-------------|
| | No | No |
| DIAL | 1 | 1 |
| Independent Skills Training | 48 | 49 |
| Short Breaks/Playscheme | - | 5 |
| | <u>49</u> | <u>55</u> |

One (2020: one) employee received emoluments in excess of £60,000.

10 TANGIBLE FIXED ASSETS

| | Freehold property £ | Motor vehicles £ | Fixtures, fittings & equipment £ | Total £ |
|--------------------------|---------------------------|------------------------|--|------------------|
| Cost or valuation | | | | |
| At 1 April 2020 | 1,569,580 | 16,000 | 65,899 | 1,651,479 |
| Additions | – | – | 23,891 | 23,891 |
| Revaluation | 161,323 | – | – | 161,323 |
| At 31 March 2021 | <u>1,730,903</u> | <u>16,000</u> | <u>89,790</u> | <u>1,836,693</u> |
| Depreciation | | | | |
| At 1 April 2020 | – | 16,000 | 53,532 | 69,532 |
| Charge for the year | – | – | 6,117 | 6,117 |
| At 31 March 2021 | <u>–</u> | <u>16,000</u> | <u>59,649</u> | <u>75,649</u> |
| Net book value | | | | |
| At 31 March 2021 | <u>1,730,903</u> | <u>–</u> | <u>30,141</u> | <u>1,761,044</u> |
| At 31 March 2020 | <u>1,569,580</u> | <u>–</u> | <u>12,367</u> | <u>1,581,947</u> |

The freehold property was revalued as at 31 March 2017 by Tower Estate Agents. The trustees have reviewed the valuation as at 31 March 2021 and confirmed a fair value increase of £161,323 (2020: £nil). The carrying amount of freehold property under the historical cost model would be £1,451,690 (2020: £1,451,690).

11 DEBTORS

| | 2021 £ | 2020 £ |
|--------------------------------|----------------|----------------|
| Support costs receivable | 146,619 | 106,989 |
| Prepayments and accrued income | 24,934 | 46,544 |
| Other debtors | 2,790 | 1,484 |
| | <u>174,343</u> | <u>155,017</u> |

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|-------------------------------|---------------|---------------|
| Bank loans | 19,276 | 21,390 |
| Trade creditors | 16,877 | 3,956 |
| Social security and other tax | 23,080 | 15,084 |
| Accruals and deferred income | 17,742 | 12,253 |
| Other creditors | 4,841 | 3,633 |
| | <u>81,816</u> | <u>56,316</u> |

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR CONTINUED

| | 2021 | 2020 |
|----------------------------------|--------------|-------------|
| | £ | £ |
| Deferred income included above : | | |
| Brought forward | – | 15,397 |
| Released in year | – | (15,397) |
| New deferrals | 1,078 | – |
| | <u>1,078</u> | <u>–</u> |
| Carried forward | <u>1,078</u> | <u>–</u> |

Deferred income relates to KCC and Medway residents' charges invoiced in advance of the period being covered by the invoice. As KASBAH tends to invoice in arrears for services provided from 2020 onwards, deferred income is minimal.

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Bank loans | <u>471,042</u> | <u>552,499</u> |
| Amounts repayable after more than five years: | | |
| By instalments | <u>385,664</u> | <u>407,079</u> |

The bank loans are secured by way of a legal mortgage charge, dated 12 February 2015 and 28 November 2018, over the properties at Gingerbread House and Shortbread House, Northfleet, respectively.

14 FINANCIAL COMMITMENTS

At 31 March 2021 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2021 | 2020 |
|----------------------|---------------|---------------|
| | £ | £ |
| Land and buildings | | |
| Due within one year | 48,578 | 41,378 |
| In two to five years | 12,000 | 15,000 |
| More than five years | 4,750 | 10,313 |
| | <u>65,328</u> | <u>66,691</u> |

15 MOVEMENT ON FUNDS continued

| | At 1 April 2019 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2020 £ |
|--------------------------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 112,937 | - | - | - | 112,937 |
| Gingerbread House | 4,953 | - | - | - | 4,953 |
| | 117,890 | - | - | - | 117,890 |
| General funds | 1,198,658 | 1,401,143 | (1,224,392) | 17,650 | 1,393,059 |
| Designated funds: | | | | | |
| 27 East Kent Avenue | 40,000 | - | - | (40,000) | - |
| | 1,238,658 | 1,401,143 | (1,224,392) | (22,350) | 1,393,059 |
| Restricted funds | | | | | |
| Information, advice & guidance | - | 15,706 | (29,279) | 13,573 | - |
| DIAL | - | 15,706 | (15,706) | - | - |
| Medway Unitary Authority | - | 1,946 | (10,723) | 8,777 | - |
| | - | 33,358 | (55,708) | 22,350 | - |
| | 1,356,548 | 1,434,501 | (1,280,100) | - | 1,510,949 |

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the year are as follows:

Information, advice & guidance

This grant is a Kent County Council service level agreement for the provision of information, advice and guidance to disabled people, families and Carers in the County of Kent. Sufficient resources are held to meet the expectations of this grant.

DIAL

This grant is a Kent County Council service level agreement for the provision of a disability helpline and volunteer led disability support and advice for people in North West Kent. All funding was spent during the year.

Medway Council

This is a contract funded by Medway Council to provide daily living training sessions to young adults in Medway aged 14+ through monthly sessions and social activities (funding is provided for up to 18th birthday, thereafter is through direct payments).

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2021 | 2021 | 2021 |
|-----------------------|---------------------------|-------------------------|--------------------|
| | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,761,044 | – | 1,761,044 |
| Net current assets | 570,416 | – | 570,416 |
| Long term liabilities | (471,042) | – | (471,042) |
| | <u>1,860,418</u> | <u>–</u> | <u>1,860,418</u> |

| | 2020 | 2020 | 2020 |
|-----------------------|---------------------------|-------------------------|--------------------|
| | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,581,947 | – | 1,581,947 |
| Net current assets | 481,501 | – | 481,501 |
| Long term liabilities | (552,499) | – | (552,499) |
| | <u>1,510,949</u> | <u>–</u> | <u>1,510,949</u> |

17 RELATED PARTY TRANSACTIONS

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel. There was no trustees' remuneration nor other benefits during the current or prior period.

No trustees were reimbursed expenses in the year (2020: one trustee reimbursed £114 for travel and subsistence). In addition, board-related and training costs amounting to £nil (2020: £835) were met by the charity on behalf of the Board of Trustees.

During the year, the Board of Trustees were awarded Christmas gifts totalling £493 (2020: £nil).

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £84,581 (2020: £73,777).



KENT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
(Under the working name of KASBAH)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2021



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LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

Directors and Trustees:

Stephen Field, Chair (Resigned 09 June 2020, Appointed Treasurer 15 June 2021)
Brendan Walsh (Appointed 09 June 2020, Appointed Chair 01 January 2021)
Richard Chapman, Vice Chair
Trevor Sinclair, Treasurer (Resigned 31 May 2021)
Christine Taylor, Trustee
Jason Owen, Trustee
Charissa Baldock (Appointed 09 June 2020)
Veronica Higgwe (Appointed 09 June 2020, Resigned 31 May 2021)

Charity Number: 1123362
Company Number: 6465666

Registered Office:

7 The Hive Northfleet
Kent, DA11 9DE

Chief Executive Officer and
Company Secretary:
Emma Carver

Auditors:

Lindeyer Francis Ferguson North
House
198 High Street
Tonbridge
Kent, TN9 1BE

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue Kings Hill,
West Malling Kent,
ME19 4TA

Santander UK Plc
Customer Service Centre
Bootle
Merseyside

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also directors of the company for the purposes of company law) present their report and the audited financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2021.

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

COMPANY STATUS

KASBAH is a charitable company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. The company was incorporated on 7 January 2008 and is governed by a memorandum and articles of association.

DIRECTORS

The following directors have held office since 1 April 2020:

- Stephen Field
- Brendan Walsh
- Richard Chapman
- Trevor Sinclair
- Christine Taylor
- Jason Owen
- Charissa Baldock
- Veronica Higgwe

The directors are the company's members and also trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Memorandum and Articles

KASBAH is a registered charity (number 1123362) and is governed in accordance with its Memorandum and Articles of Association adopted 7 January 2008.

There has been no significant change in the objectives since the last annual report. The principal object of the Charity is now to support people of all ages with a physical and/or learning disability to become empowered, have choices and lead full and independent lives.

b. Method of Appointment or Election of Directors

In accordance with the Charity's Articles of Association, the Charity may by Ordinary Resolution appoint a person who is willing to act as director as well as determine the rotation by which any Director retires by rotation.

At the Annual General Meeting (AGM) the members of the Association shall elect/re-elect the Trustees of the Board. The officers of the Board will be decided by the nominated Trustees at the first Board meeting following the AGM. Other Trustees may be co-opted at any time to hold office until the next AGM and may be re-elected by the members.

New Trustees are required to participate in an induction programme together with further training where appropriate.

c. Organisational Structure and Decision Making

The Trustees have overall responsibility for approval of strategy, policies, plans, risk management and finance. Implementation is delegated to an executive management team, led by the Chief Executive Officer. Regular reports and meetings monitor activities and performance with the Trustees.

d. Relationship with Partners

KASBAH works closely with many voluntary and statutory agencies. They and KASBAH require all staff, volunteers, trustees and those in any way acting on behalf of the organisation to act in accordance with all legal requirements, policies, procedures and accepted practices of the organisation in force at the time. Additionally, all volunteers and staff are required to undergo a criminal records disclosure at the enhanced level and undertake a comprehensive induction.

The KASBAH support services are either part or fully funded by Kent County Council, Medway Unitary Authority, Gravesham Borough Council, and Dartford Borough Council.

KASBAH is an affiliated member of SHINE (Spina Bifida, Hydrocephalus, Information, Networking, Equality). We also have a working partnership with both Gravesend Church Housing Association (GCHA) and HABINTEG Housing Association both of which receive Annual Reports and Audited Accounts.

e. Risk Management

The policy is that Trustees and Senior Management review and identify potential risks to the organisation and its sustained operation on an on-going basis. They then take the appropriate action to negate or reduce the risk to an acceptable level including retaining financial reserves to provide for contingencies.

f. Remuneration of Key Management Personnel

Salaries are reviewed annually; the Organisation assesses the increased cost of living as well as the performance of the employee, any additional payment will be subject to finances being available within the organisation. Other adjustments might also be made (e.g. to ensure the proper operation of personnel policies such as: equal pay for equal value work; consistency of salaries; the job has grown and/or includes more responsibility).

It is the policy of the Organisation's Board that all bonus payments to members of staff are assessed and adjusted where appropriate to reflect each individual's performance over and above each person's job description. Annual targets are set within each appraisal, if the appraisal is not completed prior to the meeting, staff bonus' may be not be applied. Overtime Paid overtime must be authorised by a senior member of staff prior to work being.

OBJECTIVES AND ACTIVITIES

a. Policies and Objectives

KASBAH's Mission Statement:

"KASBAH will respect the rights and circumstances of each person and actively encourage empowerment and inclusion into all aspects of life and living. This will be achieved with a flexible and diverse range of support services to its members provided by a well supported and developed staff team.

Together we will create innovative solutions to meet new identified needs and expand the organisation."

b. Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

c. Strategies for Achieving Objectives

THE DIAL ADVISOR SERVICE

This service provides information, advice and guidance on a variety of condition related subjects such as general disability advice, entitlements and benefits advice, health, education, aspirations and transition. The Advisor Service can provide home visits, telephone support and advocacy to members and their carers and families, this service is available to answer questions and give advice on all matters affecting those with, or dealing with, the conditions but there does need to be an identified need. The Advisor Service also takes an active part in educating professionals and interested parties on how to empower the KASBAH membership by gaining a better understanding of the disability and the individual's needs and goals. The DIAL element of this service provides specialist disability support with a focus on maximising local people's income and supporting the form filling when applying for a range of eligible benefits.

In 2019 the DIAL project and the Advisor Service; two independent information, advice and guidance services within KASBAH, amalgamated on one site to provide a more cohesive and pro-active provision. This has worked well utilising our experienced Advisor managing the complex cases and our team of dedicated volunteers complementing this provision and providing much of the face-to-face support (within a remote working model).

As Covid-19 impacted many organisations, for KASBAH we saw a decline in formal advice and increase in informal support; being a dependable entity to rely on. Even with these changes we have still seen growth within our membership (with 4 new referrals this year). KASBAH believes that the maintenance of good quality services is equally as important as continual expansion; therefore, both areas will remain a priority.

In 2020/21 KASBAH has supported 1929 requests for support and been able to retain all volunteers despite the challenges of providing and receiving support remotely.

CHARITY SHOP

The charity shop offers several facilities to other projects within KASBAH. It is used to provide volunteers, service users and members with the opportunity to learn retail and socialisation skills. It also enables the volunteers and service users to interact with the local community. As this service has developed, the charity shop has also become a community drop-in point that has promoted friendship and inclusion for the service users of the local area.

The shop had a major overhaul in 2016 after the closure of the community café, the charity shop was re-assessed to meet the work experience needs of the service users residing in KASBAH supported living projects; an upcycling

project was developed at Seabrooke House and a more formal training structure put in place with volunteers from the general public managing the weekend shifts. This service continues to be a great community resource and outside of Covid-19 restrictions is supported two days a week by Ifield School during term time.

INDEPENDENT LIVING SKILLS TRAINING TIMELINE

- In **2000** The need for independent living was identified.
- In **2002** Seabrooke House was opened; KASBAH's first Independent Living Project. The property is owned by Gravesend Churches Housing Association.
- In **2007** The lack of suitable adapted move-on accommodation was identified.
- In **2009** Hattie Webb House was opened; designed predominantly to be a physical disabilities site. This property is owned by Habinteg Housing Association.
- **2011** KASBAH identified the need for greater freedom and control within a supported living site.
- In **2011** Rochester Road was KASBAH's first house to be purchased and therefore dictate the eligibility criteria and admissions.
- In **2013** an opportunity arose to open a further supported living site; Maddison House. This site was developed to offer low level support and focus on peer group support to pool skills and abilities. This site is owned by Gravesend Churches Housing Association.
- In **2015** KASBAH was able to pay off the mortgage at Rochester Road and invest in its second house purchase; Gingerbread House. This house was developed for complex needs with much needed respite availability.
- In **2018** KASBAH built a one-bedroom flat in the garden area of Rochester Road and completed its third house purchase. This allowed Gingerbread House to trial an 'Outreach' model whilst Shortbread House was re-designed to meet the growing needs of our most complex service users.
- In **2020**; the current service users were ready to move on to greater independence from Gingerbread House and a complex model which complements Shortbread House was put back in place. This model works and the group complement each other well.
- In **2021**; the Shortbread House layout was reconfigured to give each floor a dedicated living room space to promote greater freedom, expression and respite was moved to its own floor to minimise impact on the rest of the house.

OUTREACH

KASBAH provides specialist support to service users who have been through the KASBAH supported living schemes within North West Kent and Medway. This tends to be in key areas of daily living with a strong focus on social skills and group activities to reduce isolation and promote meaningful relationships.

SHORT BREAKS ON THE GO

Since 2010 KASBAH have been providing daily living training sessions monthly to young people aged 14+, in 2015 we began to offer specialist play schemes in school holidays offering informal independent living training to young people aged 8+.

KASBAH continued to provide this provision until the summer of 2019 but due to restricted funding and the young people's desire to access community activities rather than hall-based activities, the service was reviewed and has been put on indefinite hold since December 2019.

'Short Breaks on the Go' took a new form in 2019; moving to a community model; where young people were meeting at the activity and paying a nominal fee to take part in monthly planned activities. Until the Covid-19 pandemic began there was a growing membership, and this model was working well. But over the last year the needs have changed; our young people have formed their own friendships and networks and no longer need KASBAH to facilitate this.

COMMUNITY FARM

KASBAH has continued to support the development of a community farm within Northfleet School for Girls. Volunteers attend on a Tuesday to work on the grounds when restrictions have allowed; the farm has continued to grow and provides a valuable work experience resource to our service users.

d. Grant Making Policies

KASBAH may make small grants to those affected by the conditions, in line with written grants criteria within the £2,000 budget. The Advisor administers this with a budget agreed annually by the Board of Trustees.

e. Volunteers

KASBAH greatly benefits from volunteers, assisting in the office, at the KASBAH sites, in the charity shop and in fund raising events. Their contribution and support is greatly appreciated.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

THE DIAL ADVISOR SERVICE

The DIAL Advisor Service has had to adapt and adjust this year due to on-going Covid-19 impact. This service has undertaken 299 remote support sessions (-218 on last year) and attended 72 virtual meetings to support KASBAH members during 2020/21, and where possible support continues to be provided by telephone, e-mail and letter to enable the Advisor to maximise time and resources 2,291 (+ 440 on last year). We have ensured that the provision has remained active and available throughout all three lockdowns. Due to a change in priority, this year our focus has been on promoting positive mental health and offering a listening ear and re-assurance to our members, this type of support has increased by 200% over the last year. KASBAH has facilitated 2,041 (+ 190) telephone calls from the membership and NWK clients providing support, information, guidance and advocacy. There has been 4 new member referrals, accessing a range of support including supported living support.

Where possible the DIAL Advisor Service has continued to attend Kent County Council and disability partnership forums, to raise awareness and keep abreast of current affairs and information to feed back to the KASBAH membership. These opportunities have been limited within Covid-19 priorities over the last year.

The DIAL Advisor Service is actively involved in ensuring that the KASBAH membership is heard, valued, and empowered to have the same choices and rights as any other person. As with previous years, the Advisor continues to have a more active role in the supported living sites to offer advice,

guidance, and hands-on support to aid independence in individuals and support identified areas of concern. KASBAH has maintained close and productive working partnerships local many organisations, SHINE, IASK, IMAGO, We Are Beams, Porchlight, the KiND consortium, incorporating KASBAH, DISK and CILK. KiND has recently made the decision to desist as DISK will be closing its services in March 2022.

DIAL Advisor Service Annual Statistics

| Month of the Year | Support given (per enquiry) 2019-20 | Support given (per enquiry) 2020-21 |
|-------------------|--|--|
| April | 162 | 148 |
| May | 214 | 138 |
| June | 220 | 165 |
| July | 260 | 178 |
| August | 244 | 181 |
| September | 180 | 111 |
| October | 159 | 213 |
| November | 202 | 112 |
| December | 158 | 135 |
| January | 194 | 194 |
| February | 145 | 186 |
| March | 233 | 168 |
| TOTAL | 2,371 | 1,929 |

Moving the DIAL Advisor Services up to the Gingerbread Office has been very effective and enabled a renewed focus and drive on this valuable service. KASBAH also identified the need for Finance and Human Resources to return to this site also to provide a much-needed team approach to Covid-19 challenges; this took place in January 2021.

CHARITY SHOP

The charity shop has been closed all year due to Covid-19 restrictions. It is planned that the shop will reopen in the new financial year.

INDEPENDENT LIVING SKILLS TRAINING

Seabrooke was originally funded by Supporting People (government funding) from 2002 to 2018. KASBAH maintained its 'A' level provider status from 2008-2018 when funding ceased, this was achieved by involving the trainees (service users) in every aspect of the service delivery.

This provision continues to achieve a high level of success and recognition from funders, service users and parents for its work in training and preparing each person for independent living within their communities. Each year this site trains and enables up to 8 residential people and up to 10 day training people at any one time to learn the skills they will need to live independent lives, with many now living successfully in the community without statutory support. The scheme continues to enable service users to make informed decisions and access equal opportunities in all of their life choices. Seabrooke House has achieved full occupancy this year with one challenging move-in that we worked hard to maintain.

Hattie Webb House has continued to maintain its high standards of service delivery and has worked hard this year to promote a happy and positive service user dynamic after the passing of Emma; a treasured service user who will never be forgotten. Day service was disbanded and a new model of 1:1 support is now being explored.

Rochester Road has consistently achieved positive outcomes for the service users. This site has maintained full occupancy and is not currently offering respite placements. The annexe continues to be an effective addition to the house.

Maddison House reached full occupancy on the day the service opened. The model of like-minded people sharing a home and skills has been demonstrated very effectively at this site in addition to continual progression. Five of the service users have now moved on to independent living (own self-contained flats). Maddison also have a growing outreach provision within London Road which is a model that has flourished bringing the in-house support and training into the community.

Gingerbread House now accommodates four more complex service users who complement each other well in the way they interact and support each other. Having a sister site on-site has made Covid-19 that bit more manageable as we regularly share activities, support and staff which has aided us to combat many of the challenges we have faced over the last year. Although Shortbread now only has 2 service users, we have managed to maintain a complex part-time placement also which has provided much needed respite for the family over the year.

OUTREACH

With a small team of 4 staff members at the start of the Covid-19 pandemic, outreach had its work cut out to meet the needs of the 19 service users accessing this service. Despite the challenges this team visited each person every day and meet every daily need, even when shielding reduced this team by 50%.

'SHORT BREAKS ON THE GO'

Due to Covid-19 restrictions this project was not in operation this year and has made the decision to not re-open and the need is no longer evident. Our young people have formed their own friendships and networks during Covid-19 and this was the purpose of this project.

THE COMMUNITY FARM

This year KASBAH has continued to support the farm development, Rochester Road continues to take the lead. Gingerbread House have continued to focus on the 'Garden Gang' this year which has been very beneficial to the organisation. Our petting zoo was built and is now managed by our service users housing; 4 chickens, 2 rabbits and 2 guinea pigs and many wonderful upcycling projects have been supported and sit proudly in the Gingerbread/ Shortbread gardens.

FINANCIAL REVIEW

KASBAH continues to develop its robust financial management systems and is pleased to confirm that the charitable organisation has maintained its strong financial position which has been established over the last 14 years. The current Covid-19 pandemic highlighted a need for increased cash flow as the majority of KASBAH's reserves are tied up in the properties. We have worked hard as an organisation to be in a stronger financial position at year end which I am pleased to confirm was achieved.

2020/21 has been a year of sobriety and maintenance but this has not stopped us pulling together as team to overcome the many Covid-19 challenges and have lots of fun. Although many services and activities were put on hold; we have been creative as an organisation to keep our service users engaged and pro-active. We increased 1:1 support on all sites; mimicked daily structures where possible with alternative activities; health walks and exercise in the garden, shopping at the local shops, in-house alternatives for gardening/DIY skills/beauty regimes and incorporated lots of competitions and challenges.

Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a healthy surplus. This will continue to be our focus until cash reserves exceed six months to provide re-assurance to the KASBAH team and membership that the organisation can facilitate another significant disruption in services.

a. Reserves Policy

The reserves policy of the charity is based on the organisation's calculations within the Reserves Risk Assessment to ensure sufficient funding is allocated to cover the following risks:

- Continuity of service/operations
- Potential closure costs
- Disaster recovery
- Routine replacement of equipment/furniture
- Ensure cash flow provisions meet the needs of the charity.

This figure is currently calculated at £1,860,418 as at 31 March 2021. This can be seen in more detail on pages 25 and 26 of the financial statements.

b. Principal Funding

The financial statements show a total income for the year of £1,535,138 and net income of £188,146. This has increased reserve levels to £1,860,418 of which £1,761,044 is held in tangible fixed assets, including 236 Rochester Road (which we own outright), Gingerbread and Shortbread House, with the remaining reserves held in liquid assets amounting to £99,374. We were able to clear the off-set part of the Gingerbread House mortgage this year and have a two-year plan to clear the remaining balance.

This is a positive achievement and a result of great teamwork and the vision of the organisation for greater financial security.

KASBAH has a robust financial reporting and monitoring system with a focus on setting realistic budgets for each area of expenditure, this has enabled the organisation to perform on target and meet the organisation's vision and targets.

IMPACT OF COVID-19

As an organisation, KASBAH has thrived, where others may have focussed on the negative impact of Covid-19, KASBAH has used this as an opportunity to invest even more time with each service user and come together as a strong and insurmountable team. This is what KASBAH does best, we rise to the challenge and find a positive way to move forward. Where incidents were anticipated to increase due to increased time in-house and boredom, we are pleased to report incidents decreased from the previous year. In the second lockdown we did not record a single instance and learnt the importance of daily time and activity away from the household.

The team were integral to the Organisational Response Plan for KASBAH, and in consultation with the team we agreed a temporary stop to all paid overtime, annual leave and limited sick pay to enable cash flow to increase when the first lockdown began. The staff devised a banking system whereby if a shift was not needed staff did get the day off and could then cover when staff were needed; this was invaluable when self-isolations became a weekly occurrence and enabled minimal impact to be felt in any KASBAH site. By the end of the second lockdown, all additional hours were able to be paid and every team had well-deserved breaks. We have managed all three lockdowns without the use of agency staff or cross-site working and have seen the KASBAH team at its best.

By the third lockdown the KASBAH Board issued a Covid-19 bonus to every staff member who had worked during the pandemic based on the hours worked. This was a small token of recognition, but the sentiment spoke volumes and I know KASBAH will be able to overcome any challenge posed in the future.

PLANS FOR THE FUTURE

KASBAH is actively working towards its evolving Five-Year Vision, as all of the Kent County Council grants have been rolled over for another year, KASBAH's focus remains on ensuring the long-term financial stability of the organisation, meeting evolving and emerging service user needs and being able to be creative and dynamic in our solutions.

Additional plans include:

1. We have plans to utilise the Hive office as a training flat and mock it up as functional living space to add much needed space and resources for day support and respite (up to £2,000 including an essential roof repair).
2. We are purchasing two additional vehicles; one as a small run-around (up to £1,200) and an 8- seater vehicle to enable larger group activities to be easily supported (up to £15,000).
3. Five staff have been identified to become Behavioural Coaches/Trainers in the organisation: 4 in Studio, 3 de-escalation and 1 other Positive Behaviour Support Coach (£15,000 agreed).
4. The Gingerbread House mortgage will be cleared in full over the next two years (£60,000 has been agreed to pay on 31/03/2022 and the remaining £55,000 to be paid on 31/03/2023). This is with the proviso that should a better financial investment in terms of housing be identified, there is flexibility to utilise these allocated amounts.
5. Identify the next big challenge and remain prepared for further restrictions.

There is a total of £93,200 to ring-fence from reserves this year and a further £55,000 to ring-fence for the following year.

FUTURE DEVELOPMENTS

For the year 2021-22 KASBAH anticipates higher income levels and higher expenditure levels due to the on-going development in Shortbread House with a structured respite provision in place. The demand for respite and short breaks has increased drastically over the last three months. KASBAH is fully aware of the importance of these short breaks to enable Carers to manage their full-time roles therefore this need will remain a priority. As an organisation we have nominated a lead person to facilitate each day, plan activities in advance and ensure we have excellent levels of resources to maximise engagement and ensure each respite session is meaningful.

We plan to invest significant funds and time in upskilling 5 staff members in both de-escalation (Studio 3) and continuing to embed a Positive Behaviour Support across the organisation.

KASBAH also wants to focus on individual's wish lists and where possible make these a reality; book the holidays and activities each person has been planning during lockdown, increase sport and group activities and continue to invest 1:1 with each person to assist managing the transition back to the 'new normal'.

AUDITORS

The auditors, Lindeyer Francis Ferguson, are deemed to have been re-appointed in accordance with section 487(2) of the Companies Act 2006.

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice applicable to smaller charities.

Law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

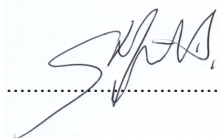
- Selected suitable accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Prepared the financial statements on the going concern basis (unless it is inappropriate to presume that the charity will continue in operation)

The Trustees are responsible for keeping proper 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 Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

- There is no relevant audit information of which the Charity's auditors are unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the Trustees on and signed on its behalf, by:



Stephen Field
Treasurer of KASBAH

INDEPENDENT AUDITORS' REPORT TO MEMBERS FOR THE YEAR ENDED 31 MARCH 2021

OPINION

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 2021 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.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a

material misstatement of the other information. 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory framework applying to the charity, and the procedures that management adopt to ensure compliance, including those relating to the Charities SORP FRS 102;
- We assessed the susceptibility of the charity's financial statements to material misstatement, including considering how fraud might occur;
- We obtained the Board of Trustees' assessment of fraud risk and enquired as to any known or suspected instances of fraud in the year; and,
- We designed and performed audit procedures to obtain sufficient and appropriate audit evidence regarding compliance with laws and regulations, including enquiry of the Board, review of correspondence, and review of the accuracy and completeness of disclosures made in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Healey FCA
Senior Statutory Auditor

For and on behalf of:
Lindeyer Francis Ferguson Limited
Statutory Auditors Chartered Accountants

Date:

North House 198 High Street Tonbridge
Kent TN9 1BE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

| | Note | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations & legacies | | 4,331 | – | 4,331 | 7,280 |
| Charitable activities | 3 | 1,500,488 | 29,975 | 1,530,463 | 1,419,862 |
| Other trading activities | 5 | 28 | – | 28 | 6,429 |
| Investments | | | | | |
| Bank interest | | 316 | – | 316 | 930 |
| Total income | | <u>1,505,163</u> | <u>29,975</u> | <u>1,535,138</u> | <u>1,434,501</u> |
| Expenditure on: | | | | | |
| Raising funds | 6 | 10,983 | – | 10,983 | 10,917 |
| Charitable activities | 4 | 1,295,125 | 40,884 | 1,336,009 | 1,269,183 |
| Total expenditure | | <u>1,306,108</u> | <u>40,884</u> | <u>1,346,992</u> | <u>1,280,100</u> |
| Net income | 8 | 199,055 | (10,909) | 188,146 | 154,401 |
| Transfers between funds | | (10,909) | 10,909 | – | – |
| Other recognised gains / losses: | | | | | |
| Gains on revaluation of fixed assets | | 161,323 | – | 161,323 | – |
| Net movement in funds | | <u>349,469</u> | <u>–</u> | <u>349,469</u> | <u>154,401</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 1,510,949 | – | 1,510,949 | 1,356,548 |
| Total funds carried forward | | <u>1,860,418</u> | <u>–</u> | <u>1,860,418</u> | <u>1,510,949</u> |

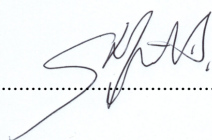
The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derives from continuing activities.

BALANCE SHEET AS AT 31 MARCH 2021

| | Note | 2021 £ | £ | 2020 £ |
|---|------|------------------|----------------|------------------|
| Fixed assets | | | | |
| Tangible assets | 10 | 1,761,044 | | 1,581,947 |
| Current assets | | | | |
| Debtors | 11 | 174,343 | 155,017 | |
| Cash at bank and in hand | | 477,889 | 382,800 | |
| | | <u>652,232</u> | <u>537,817</u> | |
| Current liabilities | | | | |
| Creditors: amounts falling due within one year | 12 | (81,816) | (56,316) | |
| Net current assets | | | | |
| | | 570,416 | | 481,501 |
| Creditors: amounts falling due after more than one year | 13 | (471,042) | | (552,499) |
| Total net assets | | | | |
| | | <u>1,860,418</u> | | <u>1,510,949</u> |
| The funds of the charity | | | | |
| Unrestricted funds | | | | |
| Revaluation reserve | | 279,213 | | 117,890 |
| Other funds | | 1,581,205 | | 1,393,059 |
| | 15 | <u>1,860,418</u> | | <u>1,510,949</u> |

Approved by the board of trustees on 2021 and signed on its behalf by:



Stephen Field
Treasurer of KASBAH

Company number: 06465666

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|---|------|----------|-----------|----------|-----------|
| Cash flows from operating activities | | | | | |
| Net cash provided by operating activities | A | | 202,234 | | 116,065 |
| Cash flows from investing activities | | | | | |
| Interest received | | 316 | | 930 | |
| Purchase of tangible fixed assets | | (23,891) | | - | |
| Net cash flows from investing activities | | | (23,575) | | 930 |
| Cash flows from financing activities | | | | | |
| Repayments of borrowings | | (83,570) | | (27,070) | |
| Net cash flows from financing activities | | | (83,570) | | (27,070) |
| Change in cash and cash equivalents | | | 95,089 | | 89,925 |
| Cash and cash equivalents brought forward | | | 382,800 | | 292,875 |
| Cash and cash equivalents carried forward | | | 477,889 | | 382,800 |
| A. Reconciliation of net income to net cash flow from operating activities | | | | | |
| Net income for the reporting period | | | 188,146 | | 154,401 |
| As per the statement of financial activities | | | | | |
| Adjustments for: | | | | | |
| Depreciation | | 6,116 | | 4,122 | |
| Interest received | | (316) | | (930) | |
| (Decrease) in debtors | | (19,326) | | (27,511) | |
| (Increase) in creditors | | 27,614 | | (14,017) | |
| | | | 14,088 | | (38,336) |
| Net cash provided by operating activities | | | 202,234 | | 116,065 |

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 STATUS

Kent Association for Spina Bifida and Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is 7 The Hive, Northfleet, Kent, DA11 9DE.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Going concern

Since the end of the financial year, the global pandemic Covid-19 has inevitably impacted the operation of the charity. However, KASBAH has not seen a reduction in the number of service users during this period and funding from Local Authorities has been maintained. The trustees are continuing to review government guidelines and respond to updates where necessary. The Trustees believe that the charity therefore has not been adversely impacted in such a way that would cast doubt over the going concern status, so the going concern basis of accounting therefore continues to be adopted.

2.3 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Income from charitable activities is recognised over the period to which the income relates. Charges for services are recognised when the services are provided. Income received in advance is accounted for as deferred income.

2.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

2 ACCOUNTING POLICIES *continued*

Staff costs are allocated on the basis of staff time.

Support costs, which are those costs relating to functions which assist the work of the charity but do not directly relate to its activities, have been allocated to the activities undertaken by the charity on the basis of the usage of those costs by the activities.

2.5 Taxation

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objects.

2.6 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

- Fixtures, fittings and equipment 25% straight line
- Motor vehicles 25% straight line

Freehold properties can be measured reliably based on market value. These properties are therefore measured at fair value at each reporting date with changes in fair value recognised in the statement of financial activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

2.9 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at the settlement amount.

2.10 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost in the financial statements represents the contributions payable by the charity during the year.

2.12 Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

3 INCOME FROM CHARITABLE ACTIVITIES

| | Advice & Information 2021 £ | Independent Skills Training 2021 £ | Short Breaks 2021 £ | Total 2021 £ | Total 2020 £ |
|--------------------------------|--------------------------------------|---|------------------------------|--------------------|--------------------|
| Kent County Council: | | | | | |
| Independent Skills Training | – | 993,703 | – | 993,703 | 967,470 |
| Information, Advice & Guidance | 15,309 | – | – | 15,309 | 15,706 |
| DIAL | 15,309 | – | – | 15,309 | 15,706 |
| Medway Unitary Authority | – | 90,023 | (643) | 89,380 | 102,935 |
| Dartford Borough Council | – | 106,244 | – | 106,244 | 97,420 |
| Gravesham Borough Council | – | 184,417 | – | 184,417 | 188,031 |
| Other sponsors and donors | 64 | 126,037 | – | 126,101 | 32,594 |
| | <u>30,682</u> | <u>1,500,424</u> | <u>(643)</u> | <u>1,530,463</u> | <u>1,419,862</u> |

The comparative figures include £42,081 of restricted income.

4 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Advice & Information 2021 £ | Independent Skills Training 2021 £ | Short Breaks 2021 £ | Total 2021 £ | Total 2020 £ |
|----------------------------------|--------------------------------------|---|------------------------------|--------------------|--------------------|
| Direct activity costs | 1,148 | 251,388 | 77 | 252,613 | 239,120 |
| Direct staff costs | 32,144 | 766,736 | 227 | 799,107 | 753,080 |
| Support costs allocated (note 7) | 7,288 | 277,001 | – | 284,289 | 276,983 |
| | <u>40,580</u> | <u>1,295,125</u> | <u>304</u> | <u>1,336,009</u> | <u>1,269,183</u> |
| Surplus / (deficit) for the year | <u>(9,898)</u> | <u>205,299</u> | <u>(947)</u> | <u>194,454</u> | <u>150,679</u> |

The comparative figures include £55,708 of restricted expenditure.

5 INCOME FROM OTHER TRADING ACTIVITIES

| | 2021 £ | 2020 £ |
|---------------------|-----------|--------------|
| Charity shop income | 28 | 5,541 |
| Fundraising events | – | 888 |
| | <u>28</u> | <u>6,429</u> |

6 EXPENDITURE ON RAISING FUNDS

| | 2021 | 2020 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| Charity shop costs | 3,694 | 3,815 |
| Support costs allocated (note 7) | 7,289 | 7,102 |
| | <u>10,983</u> | <u>10,917</u> |

7 SUPPORT COSTS

| | 2021 | 2020 |
|-------------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 175,835 | 158,729 |
| Premises costs | 33,401 | 23,761 |
| Staff training and travel | 8,787 | 18,476 |
| Printing, postage and stationery | 4,358 | 7,490 |
| Telephone | 3,770 | 4,129 |
| IT Support and maintenance | 9,938 | 10,348 |
| Repairs and maintenance | 3,524 | 7,565 |
| Equipment hire | 2,495 | 2,234 |
| Subscriptions | 609 | 473 |
| Professional fees | 14,076 | 5,509 |
| Website design and public relations | 675 | 6,716 |
| Small grants scheme | 200 | 125 |
| Motor running costs | 715 | 4,173 |
| Bank charges | 707 | 777 |
| Bad debt expense | – | 460 |
| Depreciation of fixed assets | 6,117 | 4,122 |
| Governance costs: | | |
| Audit and accountancy | 4,375 | 4,200 |
| Legal and consultancy fees | 13,523 | 12,887 |
| Trustee and Board expenses | 493 | 774 |
| Trustee indemnity insurance | 222 | 647 |
| | <u>291,578</u> | <u>284,085</u> |

| | 2021 | 2020 |
|--------------------------------------|---------------|----------------|
| | % | £ |
| Allocation based on estimated usage: | | |
| Raising funds | 2.5% | 7,289 |
| Charitable activities: | | |
| Advisor / DIAL | 2.5% | 7,288 |
| Independent Skills Training | 95.0% | 277,001 |
| | <u>100.0%</u> | <u>291,578</u> |

8 NET INCOME

| | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Net income is stated after charging: | | |
| Operating lease payments | 94,229 | 85,512 |
| Auditors' remuneration for audit services | 1,975 | 1,800 |
| Auditors' remuneration for accountancy services | 2,400 | 2,400 |
| Depreciation | 6,117 | 4,122 |
| | <u>94,721</u> | <u>93,834</u> |

9 STAFF COSTS

| | 2021 | 2020 |
|----------------------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 892,362 | 835,329 |
| Employer's national insurance | 63,818 | 59,325 |
| Employer's pension contributions | 18,763 | 17,155 |
| | <u>974,943</u> | <u>911,809</u> |

The average number of employees during the year is as follows:

| | 2021 | 2020 |
|-----------------------------|-------------|-------------|
| | No | No |
| DIAL | 1 | 1 |
| Independent Skills Training | 48 | 49 |
| Short Breaks/Playscheme | – | 5 |
| | <u>49</u> | <u>55</u> |

One (2020: one) employee received emoluments in excess of £60,000.

10 TANGIBLE FIXED ASSETS

| | Freehold property £ | Motor vehicles £ | Fixtures, fittings & equipment £ | Total £ |
|--------------------------|---------------------------|------------------------|--|------------------|
| Cost or valuation | | | | |
| At 1 April 2020 | 1,569,580 | 16,000 | 65,899 | 1,651,479 |
| Additions | – | – | 23,891 | 23,891 |
| Revaluation | 161,323 | – | – | 161,323 |
| At 31 March 2021 | <u>1,730,903</u> | <u>16,000</u> | <u>89,790</u> | <u>1,836,693</u> |
| Depreciation | | | | |
| At 1 April 2020 | – | 16,000 | 53,532 | 69,532 |
| Charge for the year | – | – | 6,117 | 6,117 |
| At 31 March 2021 | <u>–</u> | <u>16,000</u> | <u>59,649</u> | <u>75,649</u> |
| Net book value | | | | |
| At 31 March 2021 | <u>1,730,903</u> | <u>–</u> | <u>30,141</u> | <u>1,761,044</u> |
| At 31 March 2020 | <u>1,569,580</u> | <u>–</u> | <u>12,367</u> | <u>1,581,947</u> |

The freehold property was revalued as at 31 March 2017 by Tower Estate Agents. The trustees have reviewed the valuation as at 31 March 2021 and confirmed a fair value increase of £161,323 (2020: £nil). The carrying amount of freehold property under the historical cost model would be £1,451,690 (2020: £1,451,690).

11 DEBTORS

| | 2021 £ | 2020 £ |
|--------------------------------|----------------|----------------|
| Support costs receivable | 146,619 | 106,989 |
| Prepayments and accrued income | 24,934 | 46,544 |
| Other debtors | 2,790 | 1,484 |
| | <u>174,343</u> | <u>155,017</u> |

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|-------------------------------|---------------|---------------|
| Bank loans | 19,276 | 21,390 |
| Trade creditors | 16,877 | 3,956 |
| Social security and other tax | 23,080 | 15,084 |
| Accruals and deferred income | 17,742 | 12,253 |
| Other creditors | 4,841 | 3,633 |
| | <u>81,816</u> | <u>56,316</u> |

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR CONTINUED

| | 2021 | 2020 |
|----------------------------------|--------------|-------------|
| | £ | £ |
| Deferred income included above : | | |
| Brought forward | – | 15,397 |
| Released in year | – | (15,397) |
| New deferrals | 1,078 | – |
| | <u>1,078</u> | <u>–</u> |
| Carried forward | <u>1,078</u> | <u>–</u> |

Deferred income relates to KCC and Medway residents' charges invoiced in advance of the period being covered by the invoice. As KASBAH tends to invoice in arrears for services provided from 2020 onwards, deferred income is minimal.

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Bank loans | <u>471,042</u> | <u>552,499</u> |
| Amounts repayable after more than five years: | | |
| By instalments | <u>385,664</u> | <u>407,079</u> |

The bank loans are secured by way of a legal mortgage charge, dated 12 February 2015 and 28 November 2018, over the properties at Gingerbread House and Shortbread House, Northfleet, respectively.

14 FINANCIAL COMMITMENTS

At 31 March 2021 the charity was committed to future minimum lease payments under non-cancellable operating leases as follows:

| | 2021 | 2020 |
|----------------------|---------------|---------------|
| | £ | £ |
| Land and buildings | | |
| Due within one year | 48,578 | 41,378 |
| In two to five years | 12,000 | 15,000 |
| More than five years | 4,750 | 10,313 |
| | <u>65,328</u> | <u>66,691</u> |

15 MOVEMENT ON FUNDS continued

| | At 1 April 2019 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2020 £ |
|--------------------------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Unrestricted funds | | | | | |
| Revaluation reserve | | | | | |
| Rochester Road | 112,937 | - | - | - | 112,937 |
| Gingerbread House | 4,953 | - | - | - | 4,953 |
| | 117,890 | - | - | - | 117,890 |
| General funds | 1,198,658 | 1,401,143 | (1,224,392) | 17,650 | 1,393,059 |
| Designated funds: | | | | | |
| 27 East Kent Avenue | 40,000 | - | - | (40,000) | - |
| | 1,238,658 | 1,401,143 | (1,224,392) | (22,350) | 1,393,059 |
| Restricted funds | | | | | |
| Information, advice & guidance | - | 15,706 | (29,279) | 13,573 | - |
| DIAL | - | 15,706 | (15,706) | - | - |
| Medway Unitary Authority | - | 1,946 | (10,723) | 8,777 | - |
| | - | 33,358 | (55,708) | 22,350 | - |
| | 1,356,548 | 1,434,501 | (1,280,100) | - | 1,510,949 |

The restricted funds arise from grants and donations to fund particular projects or items of expenditure, and unused income is carried forward to cover future expenditure on those areas. Details of restricted funds active during the year are as follows:

Information, advice & guidance

This grant is a Kent County Council service level agreement for the provision of information, advice and guidance to disabled people, families and Carers in the County of Kent. Sufficient resources are held to meet the expectations of this grant.

DIAL

This grant is a Kent County Council service level agreement for the provision of a disability helpline and volunteer led disability support and advice for people in North West Kent. All funding was spent during the year.

Medway Council

This is a contract funded by Medway Council to provide daily living training sessions to young adults in Medway aged 14+ through monthly sessions and social activities (funding is provided for up to 18th birthday, thereafter is through direct payments).

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2021 | 2021 | 2021 |
|-----------------------|---------------------------|-------------------------|--------------------|
| | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,761,044 | – | 1,761,044 |
| Net current assets | 570,416 | – | 570,416 |
| Long term liabilities | (471,042) | – | (471,042) |
| | <u>1,860,418</u> | <u>–</u> | <u>1,860,418</u> |

| | 2020 | 2020 | 2020 |
|-----------------------|---------------------------|-------------------------|--------------------|
| | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 1,581,947 | – | 1,581,947 |
| Net current assets | 481,501 | – | 481,501 |
| Long term liabilities | (552,499) | – | (552,499) |
| | <u>1,510,949</u> | <u>–</u> | <u>1,510,949</u> |

17 RELATED PARTY TRANSACTIONS

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel. There was no trustees' remuneration nor other benefits during the current or prior period.

No trustees were reimbursed expenses in the year (2020: one trustee reimbursed £114 for travel and subsistence). In addition, board-related and training costs amounting to £nil (2020: £835) were met by the charity on behalf of the Board of Trustees.

During the year, the Board of Trustees were awarded Christmas gifts totalling £493 (2020: £nil).

The total amount of employee benefits (including employer's pension contributions) received by key management personnel during the year was £84,581 (2020: £73,777).

