

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

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Kent ME19 4JQ

Alliance & Leicester Plc
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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.

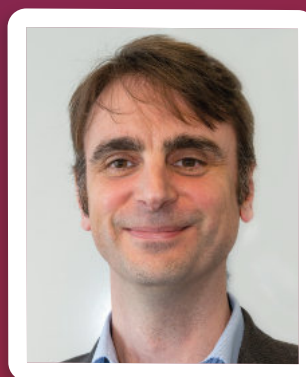
KASBAH continues to develop as a charity year on year, and it is immensely satisfying to note the range of practical achievements this year, not least the significant farm improvements: increasing farm capacity, developing on-site parking, building a bespoke workshop to enable larger projects to take 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

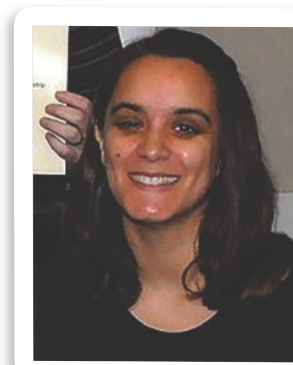
new farm team gave to KASBAH following the acquisition of the farm last year, as well as the extremely positive welcome and integration from the existing team. This award recognises both the support and time we invest in our staff team and the willingness and professionalism of the staff team who are 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

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.

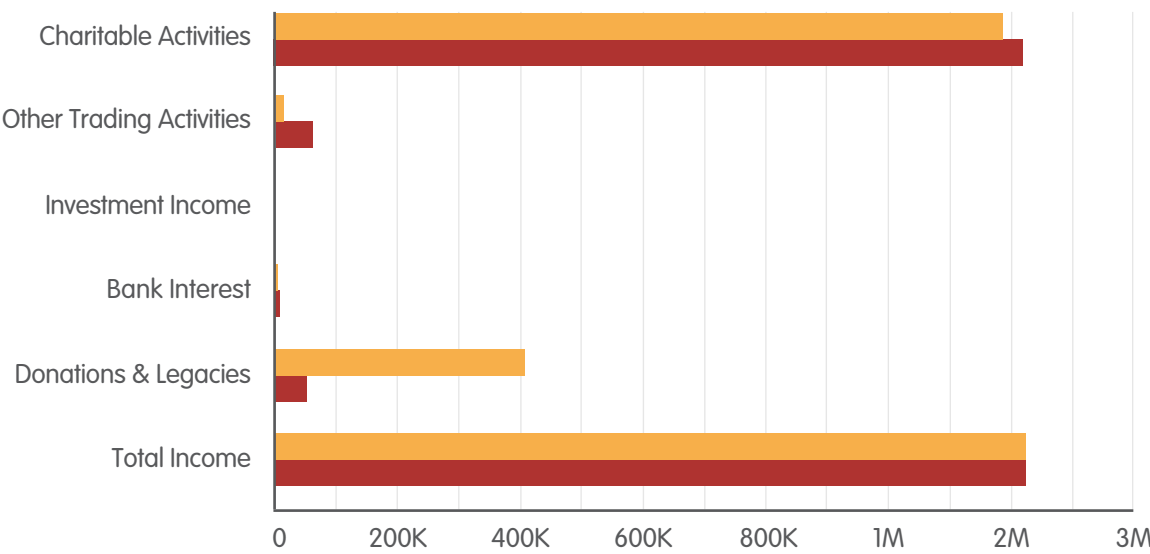
KASBAH is actively working towards its evolving Five-Year Vision, the focus remains on ensuring the long-term financial stability of the organisation, meeting evolving, and emerging service user needs and being able to be creative and dynamic in our solutions.

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).

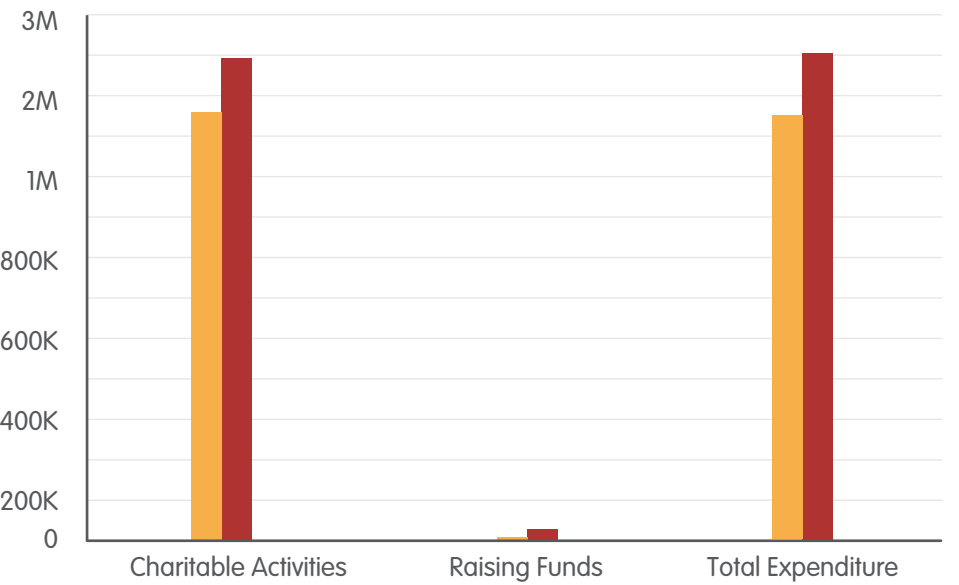
Income Comparison 2022/2023

2022
2023



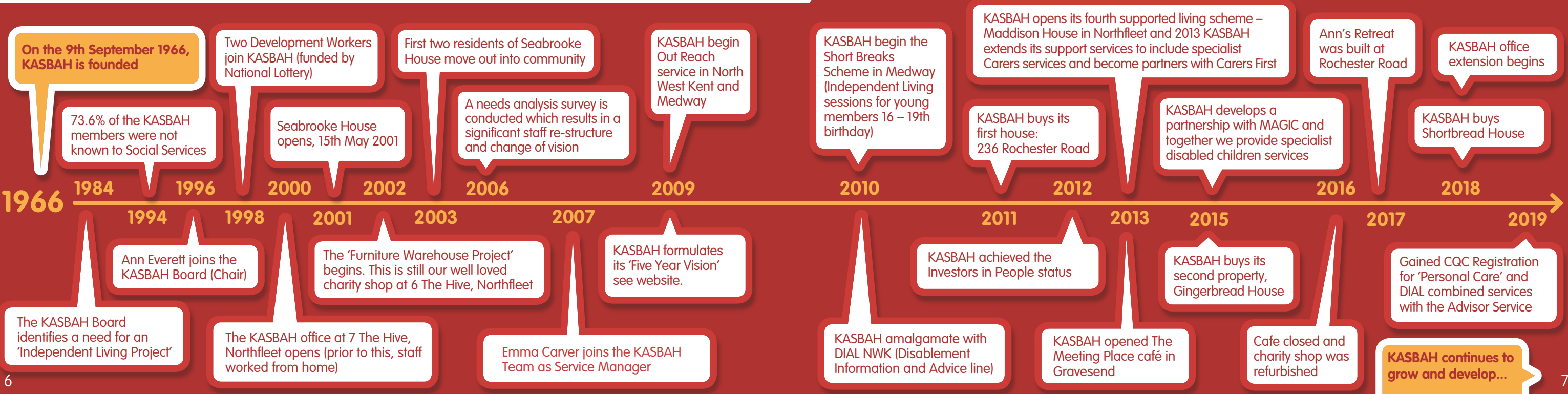
Expenditure Comparison 2022/2023

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.



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.



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



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.

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 dinning 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.



 
**PRINCESS
CHRISTIAN'S
FARM** 

A Big Thank You for Support & Commitment goes to:

TRUSTEES

Jim Mawby
Christine Taylor

Stephen Field
Charissa Baldock

Chair (Appointed to Chair September 2022)
Trustee /Acting Chair
(Resigned September 2022)
Treasurer
Trustee

Sara Cross
Jason Owen
Abbi Caliandro
Karen Richardson

Trustee
Trustee (Resigned September 2022)
Trustee (Appointed September 2022)
Trustee (Appointed September 2022)

STAFF

Emma Carver
Elizabeth Read
Sophie Aiken
Julie Appleby
Donna Stockton
Veronika Hanley
Sarah Heneghan
Karen Heath
Victoria Norris
Stacey White
Chris Yusuf
Ruth Allen
Sharon Day
Bamini Logendran
Jodie Murray
Ashley Rehman
Anna Saunders
Dawn Varley
Janine Lozada
Jane Candler
Yvonne McCuish
Jacqueline Baldwin
Julie Bassett
Annabelle Hulse
Linda Nyamutsahuni
Chantal Robinson
Lauren Sweeney
Sam Williams
Beth Walker
Amanda Ball
Sam Pitcher
Lucie Heath

Emma Alvis
Charmaine Bultman
Charlie Packer
Phoebe Carver
Georgia Griffiths
Amos Isibor
Wendy Smith
Sheila Stringer

Chief Executive Officer
Farm Manager (PCF)/Deputy to CEO
HR Manager
Finance Manager/Office Manager
Office/Finance Manager (Started August 2022)
Finance Assistant (Left August 2022)
PCF Office Administrator
Complex Needs Manager
House Manager (SBH/MH)
Senior PBS Coach (SBH)
Senior PBS Coach (SBH)
PBS Coach (SBH) (Left November 2022)
PBS Coach (SBH)
PBS Coach (SBH)
PBS Coach (SBH)
PBS Coach (SBH)
House Co-ordinator (HWH)
PBS Coach (HWH)
House Manager (RR/HWH)
Senior PBS Coach (RR)
PBS Coach (RR)
PBS Coach (RR)/OR Medway)
PBS Coach (RR)
PBS Coach (RR)
PBS Coach (RR)
PBS Coach (RR) (Left December 2022)
House Co-ordinator (MH)
PBS Coach (RR)
PBS Coach (MH)
PBS Coach (MH)
Senior PBS Coach (GBH)
(Maternity leave September 2022)
Senior PBS Coach (GBH)
PBS Coach (Left February 2023)
PBS Coach (GBH)
OT Apprentice / PBS Coach (GBH)
PBS Coach (GBH) (Started July 2022)
PBS Coach (GBH)
PBS Coach GBH/SHBH) (Started January 2023)
PBS Coach (GBH) (Left April 23)

Lucia Vata
Maria Worrell
Deborah Goldsmith
Tope Adeleye
Bobby Bains
Ella Budd

Arron Carver
Lauren Gee
Sandra Hardman
Shannon Heneghan
Toyin Lawal
Steven Odole
Tayla Parris
Chloe Rixon

Susan Scott
Clare Williams
Sarah Williams

Linda Shaw
Pete Bridle
Jayne Brown
Brenda Clark
Deborah Merrison
Graham Shaw
Chloe Brooker
Natasha Bremer
Lia Caliandro
Arron Carver
Richard Carver
Claire Coomber
Chris Evenden
Barry Goldsmith
Alex Griffiths
Shafia Philpot
Katie Porter
Courtney Rawson
Ross Simmons
Andrew Storey
Kathryn Westcott

PBS Coach GBH/SHBH)
PBS Coach (SHBH)
Senior PBS Coach (SHBH)
PBS Coach (SHBH)
PBS Coach (SHBH) (Started December 2022)
PBS Coach (SHBH/GBH/HWH)
(Started August 2022)
PBS Coach (SHBH)
PBS Coach (SHBH)
PBS Coach (SHBH)
PBS Coach (SHBH)
PBS Coach (SHBH) (Started June 2022)
PBS Coach (SHBH)
PBS Coach (SHBH/PCF)
(Maternity leave September 2022)
PBS Coach (SHBH)
PBS Coach (SHBH) (Left June 2022)
PBS Coach (SHBH) (Started May 2022 -
Maternity leave January 2023)
Outreach Co-Ordinator
PBS Coach (OR)
PBS Coach (OR)
PBS Coach (OR)
PBS Coach (OR)
PBS Coach (OR)
Farm Lead (PCF)
PBS Coach (PCF)
PBS Coach (PCF) (Started July 2022)
Farm Apprentice
Maintenance (PCF)
Farm Support (PCF)
PBS Coach (PCF)
Maintenance (PCF)
PBS Coach (PCF) (Started January 2023)
PBS Coach (PCF) (Started August 2022)
PBS Coach (PCF) (Left October 2022)
PBS Coach (PCF) (Left July 2022)
PBS Coach (PCF)
Projects Lead Coach (PCF)
Horticulture Lead Coach (PCF)

VOLUNTEERS

Ron Tiller
Dorothy Nash
Les Buss
Staff & Students
Carly Gadd
Michael McDermott
Joanne Stringer
Sheila Stringer

Charity Shop Volunteer
Charity Shop Volunteer
Charity Shop Volunteer
Ifield School
DIAL Volunteer
DIAL Volunteer
DIAL Volunteer
DIAL Volunteer

Christopher Barnett
Mary Bartlett
David Bremer
Angela Read
Lesley Ruffin
Jessica Watson
Jeremy Watson
Paul Williams

PCF Volunteer
PCF Volunteer
PCF Volunteer
PCF Volunteer
PCF Volunteer
PCF Volunteer
PCF Volunteer
ICT Digital (IT Support and Maintenance)

BANK STAFF

Kerry Devaney
Lisa Edwards

Louise Philpott
Louise Ramsey

SOCIAL WORK PLACEMENTS

Olusoji Adebayo

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

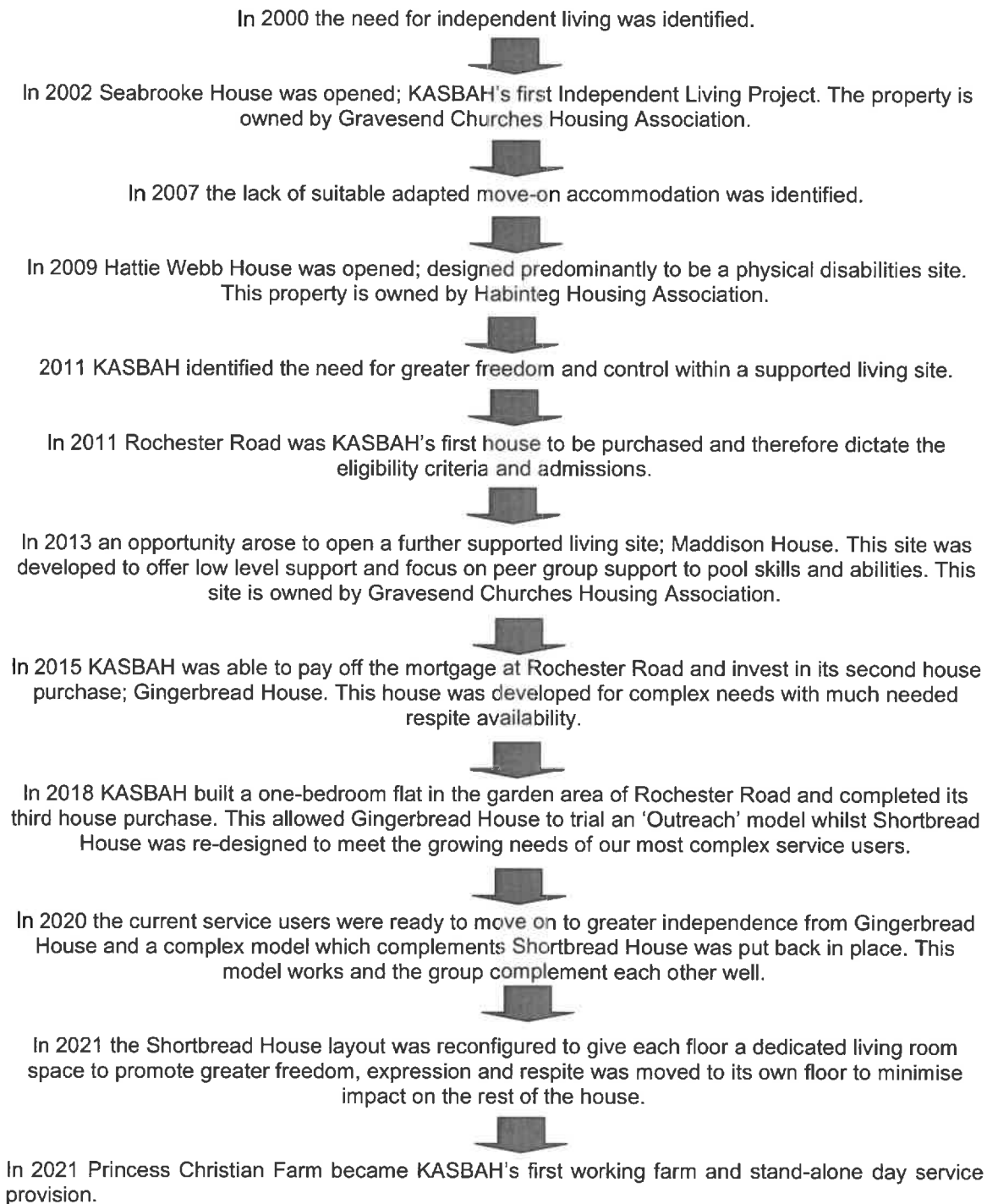
KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of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



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

		2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
	Note				
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

		2023	2022
		£	£
	Note		
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
	<u>61,122</u>	<u>461,436</u>

The comparative figures include £446,497 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

	Advice & Information 2023 £	Independent Skills Training 2023 £	Princess Christian's Farm 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
	<u>31,040</u>	<u>1,829,488</u>	<u>383,349</u>	<u>2,243,877</u>	<u>1,848,775</u>

The comparative figures include £31,412 of restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Advice & Information 2023 £	Independent Skills Training 2023 £	Princess Christian's Farm 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
	<u>30,000</u>	<u>1,580,417</u>	<u>931,981</u>	<u>2,542,398</u>	<u>1,747,270</u>
Surplus / (deficit) for the year	<u>1,040</u>	<u>249,071</u>	<u>(548,632)</u>	<u>(298,521)</u>	<u>101,505</u>

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	<u>(278)</u>	<u>3,796</u>	<u>26,916</u>	<u>12,142</u>	<u>42,576</u>	<u>6,817</u>

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	<u>38,212</u>	<u>18,522</u>

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	435,482	451,736
Amounts repayable after more than five years:		
By instalments	365,960	364,449

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>
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	<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	-	-	-	-	-
	<u>304,379</u>	<u>71,694</u>	<u>(329,601)</u>	<u>(46,472)</u>	<u>-</u>
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)
Revaluation reserve	279,213	(55,903)	-	-	223,310
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	1,860,418	1,786,653	(1,671,780)	94,656	2,069,947
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	-	477,909	(78,874)	(94,656)	304,379
Total funds	1,860,418	2,264,562	(1,750,654)	-	2,374,326

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 Unrestricted funds £	2023 Restricted funds £	2023 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 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>

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

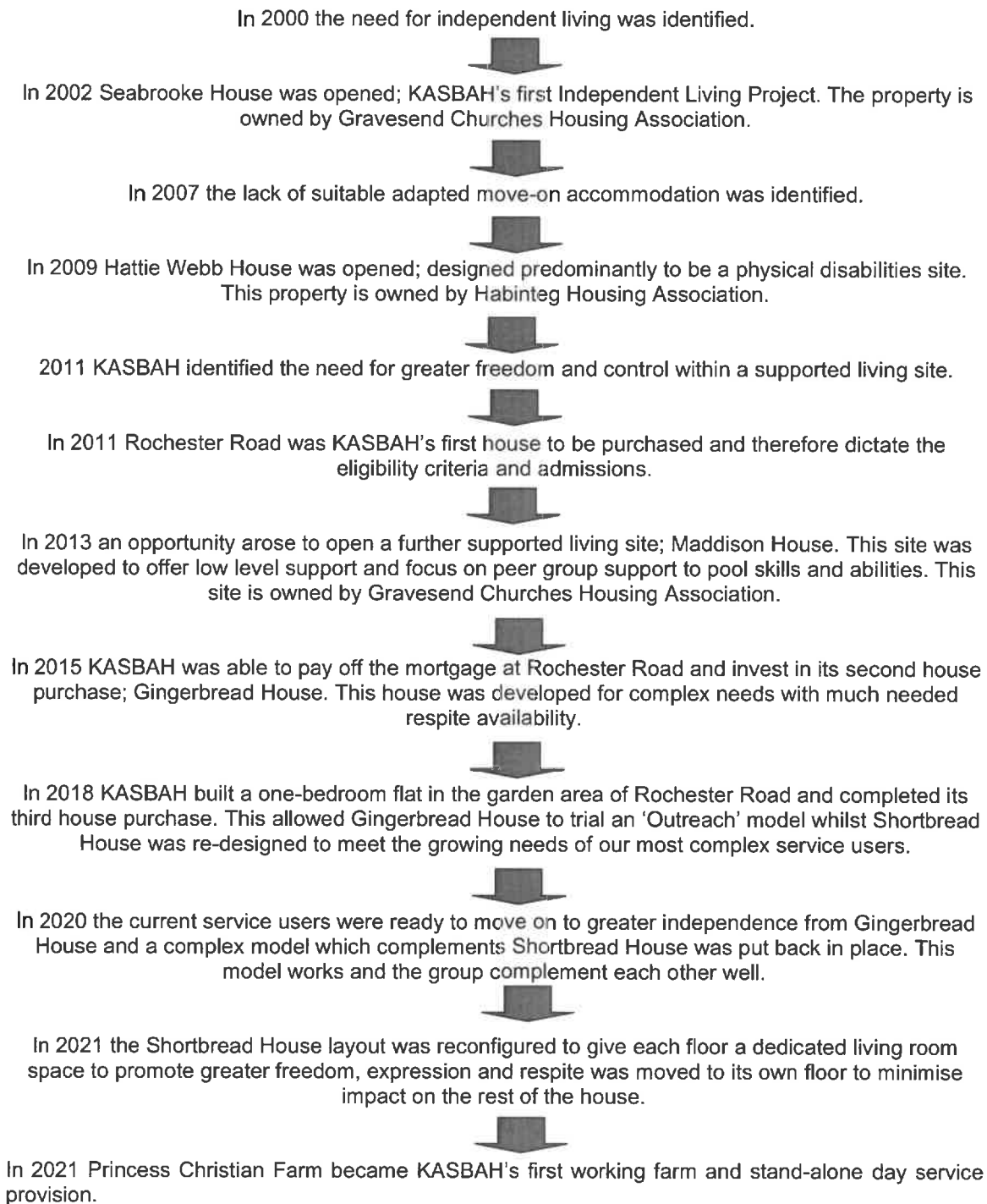
KASBAH has its own farm which provides a unique day service site at Princess Christian's Farm in Hildenborough. This is a large provision set over 116 acres with the capacity to support up to 40 placements each day with a wide range of opportunities and skill development on offer. We are very proud of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



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

		2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
	Note				
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)	
				<u></u>	
Net current assets			725,137		998,641
Creditors: amounts falling due after more than one year	15		(435,482)		(451,736)
			<u></u>	<u></u>	
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

		2023	2022
		£	£
	Note		
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
	<u>61,122</u>	<u>461,436</u>

The comparative figures include £446,497 of restricted income.

4 INCOME FROM CHARITABLE ACTIVITIES

	Advice & Information 2023 £	Independent Skills Training 2023 £	Princess Christian's Farm 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
	<u>31,040</u>	<u>1,829,488</u>	<u>383,349</u>	<u>2,243,877</u>	<u>1,848,775</u>

The comparative figures include £31,412 of restricted income.

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Advice & Information 2023 £	Independent Skills Training 2023 £	Princess Christian's Farm 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
	<u>30,000</u>	<u>1,580,417</u>	<u>931,981</u>	<u>2,542,398</u>	<u>1,747,270</u>
Surplus / (deficit) for the year	<u>1,040</u>	<u>249,071</u>	<u>(548,632)</u>	<u>(298,521)</u>	<u>101,505</u>

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	<u>(278)</u>	<u>3,796</u>	<u>26,916</u>	<u>12,142</u>	<u>42,576</u>	<u>6,817</u>

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	<u>38,212</u>	<u>18,522</u>

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	435,482	451,736
Amounts repayable after more than five years:		
By instalments	365,960	364,449

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>
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	<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	-	-	-	-	-
	<u>304,379</u>	<u>71,694</u>	<u>(329,601)</u>	<u>(46,472)</u>	<u>-</u>
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)
Revaluation reserve	279,213	(55,903)	-	-	223,310
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	1,860,418	1,786,653	(1,671,780)	94,656	2,069,947
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	-	477,909	(78,874)	(94,656)	304,379
Total funds	1,860,418	2,264,562	(1,750,654)	-	2,374,326

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 Unrestricted funds £	2023 Restricted funds £	2023 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 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>

