

# KASBAH Annual Review 2024/25

A COMPANY LIMITED BY GUARANTEE



Supporting people with  
disabilities towards independence

# Acknowledgements

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

## OUR FUNDERS/SUPPORTERS

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

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

## VOLUNTEERS

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

## FINANCIAL SERVICES

### BANKING

Caf Bank Ltd  
25 Kings Hill Avenue  
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Kent ME19 4JQ

Alliance & Leicester Plc  
Bootle  
Merseyside  
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### ACCOUNTANTS (Payroll)

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# Chair's Foreword

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

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

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

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

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

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



**Dr. Jim Mawby**  
Chair of Trustees

# Chief Executive Officer's Report

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

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

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

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

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

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



**Emma Carver**  
Chief Executive Officer



# Financial Report

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

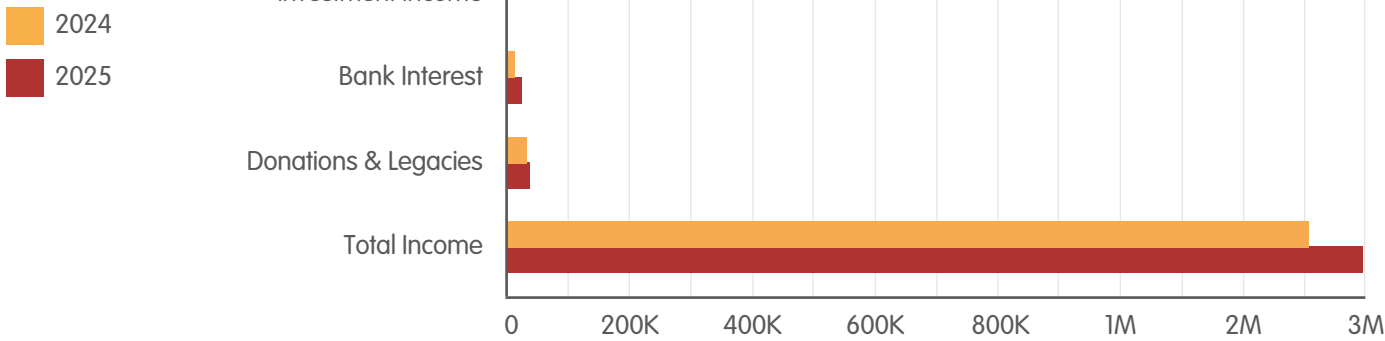
2024/25 has been a great year for KASBAH, effective historical debt recovery has positively impacted core reserves, this can be seen in the increase in 'cash in bank'. There has been a strong focus on how we continue to improve and further develop our financial systems particularly our petty cash systems.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

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

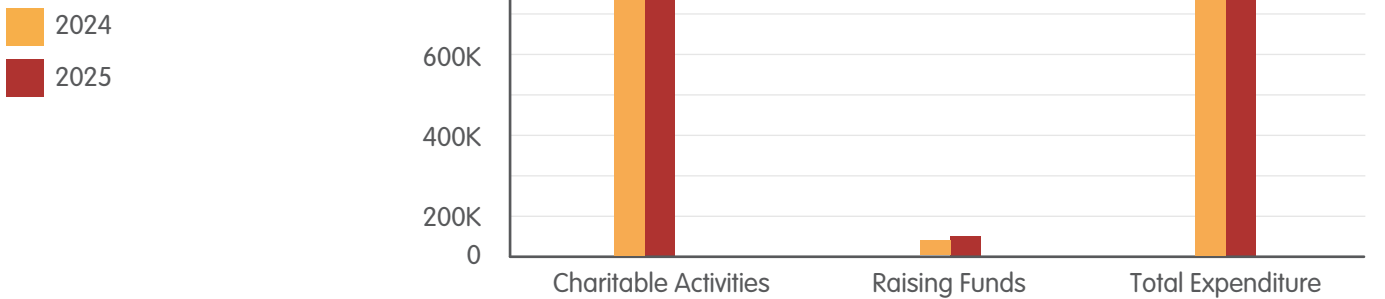
Our budgeting assumptions have continued to be on the conservative side (as is appropriate in the general economic situation) and we have been able to generate a surplus. The audited accounts show **£354,471** generated on a turnover of **£2,929,472** as a result of continuing attention to the management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

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

## Income Comparison 2024/2025

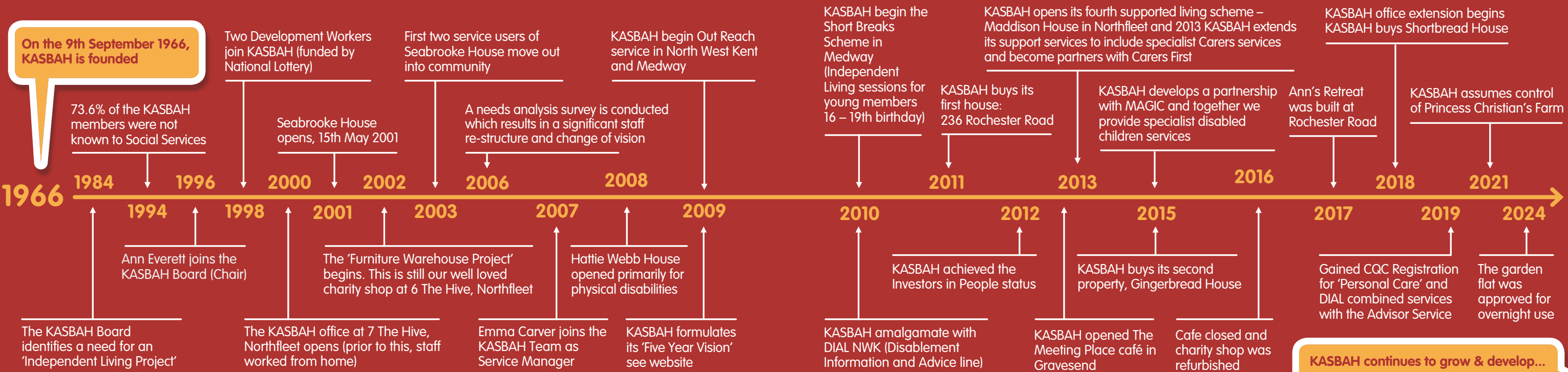


## Expenditure Comparison 2024/2025



## Significant Dates

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





# What We Do and Why We Do It

## THE VISION

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

## THE MISSION

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

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

## THE ORGANISATION'S CORE VALUES

### KASBAH will promote:

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

## DEVELOPMENT

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

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

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

## QUALITY MANAGEMENT

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

KASBAH Board

# Outreach

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

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

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

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



## ACHIEVEMENTS

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

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



# Advice Service

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

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

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

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

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

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

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

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

### Case Study Client S

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

### Case Study Client A

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

### Case Study Client E

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

### Case Study Client F

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

### Case Study Client W

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

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

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

## ACHIEVEMENTS

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

## END OF YEAR STATISTICS

01 APRIL 2024 – 31 MARCH 2025

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



# Hattie Webb House

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

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

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

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

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

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

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

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



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

# Gingerbread House

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

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

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

## ACHIEVEMENTS

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





# Maddison House

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

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

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

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



## ACHIEVEMENTS

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

# Rochester Road

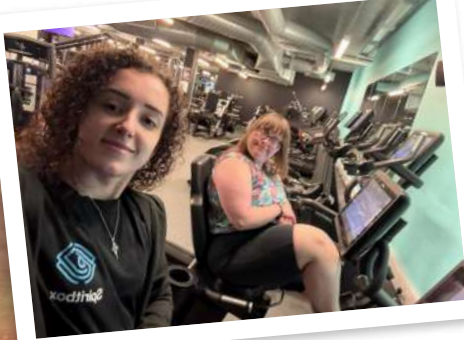
Rochester Road is a longer-term provision with staff support 24/7, Rochester Road supports a broad range of adults with different support needs. We adapt our support to everyone's need and abilities. All service users attend day service provisions on some of the days and all have varied day activities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

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

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

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

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



## ACHIEVEMENTS

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



# Seabrooke House

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

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

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

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

## ACHIEVEMENTS

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



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



# Shortbread House

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

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

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

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

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

## OVERVIEW

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

## ACHIEVEMENTS

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





# Princess Christian's Farm

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

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

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

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

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

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



## ACHIEVEMENTS

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



**PRINCESS  
CHRISTIAN'S  
FARM**



# A Big Thank You for Support & Commitment goes to:

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

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

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

OR = Outreach  
PCF = Princess Christian's Farm



Company number: 06465666  
Charity number: 1123362

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

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED***

**31 MARCH 2025**

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

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# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025**

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### **Directors and Trustees:**

James Mawby, Chair

Stephen Field, Treasurer

Sara Cross

Charissa Baldock (resigned 30 September 2024)

Karen Richardson

Abbi Caliandro

**Charlty Number:** 1123362

**Company Number:** 6465666

### **Registered Office:**

7 The Hive  
Northfleet  
Kent, DA11 9DE

### **Chief Executive Officer and Company Secretary:**

Emma Carver

### **Auditors:**

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

### **Bankers:**

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

Santander UK Plc  
Customer Service Centre  
Bootle  
Merseyside  
L30 4GB

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

### **Company status**

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

### **Directors**

The following directors have held office since 1 April 2024:

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

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

### **Structure, Governance and Management**

#### **a) Memorandum and Articles**

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

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

#### **b) Method of Appointment or Election of Directors**

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

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

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



# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **c) Organisational Structure and Decision Making**

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

### **d) Relationship with Partners**

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

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

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

### **e) Risk Management**

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

## **Objectives and Activities**

### **a) Policies and Objectives**

KASBAH's Mission Statement:

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

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

KASBAH's Supported Living Projects

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

KASBAH's Farm

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

### **b) Public Benefit**

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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### **c) Strategies for Achieving Objectives**

#### **The Advice Service**

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

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

#### **Charity Shop**

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

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

#### **Outreach**

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

#### **Princess Christian's Farm**

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

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



# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Independent Living Skills Training TimeLine**

In 2000 the need for independent living was identified.



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



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



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



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



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



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



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



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



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



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



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



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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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### d) Grant Making Policies

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

### e) Volunteers

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

## Achievements and Performance

### Review of Activities

#### The Advice Service

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

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

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

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

**Advice Service Annual Statistics**

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



# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Charity Shop**

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

### **Independent Living Skills Training**

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

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

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

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

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

### **Outreach**

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

### **Princess Christian's Farm**

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

### **Financial Review**

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

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

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

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

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



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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### a. Reserves Policy

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

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

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

### b. Principal Funding

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

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

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

### Plans for the Future

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

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

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

### Future Developments

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

### Auditors

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

### Trustees' Responsibilities

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

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

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent, and,
- Prepared the financial statements on the going concern basis (unless it is inappropriate to presume that the charity will continue in operation).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

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

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

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

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



# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

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

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### **Opinion**

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

## **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

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

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We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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

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

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

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

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

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

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

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



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA  
**Senior Statutory Auditor**

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

Date: 25 September 2025

North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

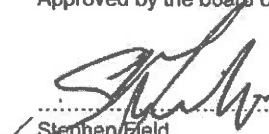
		2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
	Note				
<b>Income from:</b>					
Donations & grants	3	25,312	13,500	38,812	37,543
Charitable activities	4	2,765,025	-	2,765,025	2,486,941
Other trading activities	6	114,127	-	114,127	80,602
Investments					
Bank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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## BALANCE SHEET AS AT 31 MARCH 2025

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

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

  
Stephen Field  
Treasurer of KASBAH

Company number: 06465666



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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#### 1 STATUS

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

#### 2 ACCOUNTING POLICIES

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

##### 2.1 Basis of preparation

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

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

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

##### 2.2 Going concern

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

##### 2.3 Income

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

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

##### 2.4 Expenditure

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

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

Staff costs are allocated on the basis of staff time.

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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#### 2 ACCOUNTING POLICIES continued

##### 2.5 Taxation

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

##### 2.6 Fund accounting

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

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

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

##### 2.7 Tangible fixed assets and depreciation

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

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

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

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

##### 2.8 Stock

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

##### 2.9 Debtors

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

##### 2.10 Creditors

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

##### 2.11 Financial Instruments

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

##### 2.12 Pensions

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

##### 2.13 Operating leases

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



## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

#### 3 INCOME FROM DONATIONS AND GRANTS

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

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

#### 4 INCOME FROM CHARITABLE ACTIVITIES

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

The comparative figures do not include any restricted income.

#### 5 EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 6 INCOME FROM OTHER TRADING ACTIVITIES

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

### 7 EXPENDITURE ON RAISING FUNDS

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 8 SUPPORT COSTS

	2025 £	2024 £
Staff costs	239,447	188,410
Premises costs	37,919	44,968
Staff training and travel	32,424	27,417
Printing, postage and stationery	6,308	7,053
Telephone	6,319	6,056
IT Support and maintenance	14,123	15,364
Repairs and maintenance	3,513	2,762
Equipment hire	3,416	5,689
Subscriptions	1,080	641
Professional fees	14,036	19,973
Website design and public relations	4,696	1,478
Small grants scheme	650	500
Miscellaneous expenses	2,172	1,844
Motor running costs	13,035	12,003
Bank charges	807	663
Bad debt expense	15,820	46,663
Depreciation of fixed assets	18,239	23,939
Loss on disposal of fixed assets	-	42
Governance costs:		
Audit and accountancy	14,880	10,200
Legal and consultancy fees	38,885	27,446
Trustee and Board expenses	1,759	944
Trustee indemnity insurance	5,915	5,377
	<b>475,443</b>	<b>449,432</b>

	2025 %	2025 £
<i>Allocation based on estimated usage:</i>		
Raising funds	2.00%	9,509
Charitable activities:		
Advisor	1.00%	4,754
Independent Skills Training	79.50%	377,977
Princess Christian's Farm	17.50%	83,203
	<b>100.00%</b>	<b>475,443</b>

### 9 NET INCOME / (EXPENDITURE)

	2025 £	2024 £
Net income is stated after charging:		
Operating lease payments	151,738	114,257
Auditors' remuneration for audit services	5,730	5,200
Auditors' remuneration for audit services - relating to the prior year	3,300	-
Auditors' remuneration for accountancy services	5,850	5,000
Depreciation	45,052	50,620



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 10 STAFF COSTS

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

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

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

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

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

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

### 11 STOCK

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

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

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

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 12 TANGIBLE FIXED ASSETS

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

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

#### 13 DEBTORS

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

#### 14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

#### 15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

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

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

#### 16 FINANCIAL COMMITMENTS

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

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

#### 17 RELATED PARTY TRANSACTIONS

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

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

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

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

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

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



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 18 MOVEMENT ON FUNDS

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

#### 18 MOVEMENT ON FUNDS continued

##### **Designated funds**

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

##### **Restricted funds**

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

##### **Valero**

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

##### **EM Forster Theatre**

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

##### **Bentley Family**

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

#### 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

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# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025**

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### **Directors and Trustees:**

James Mawby, Chair

Stephen Field, Treasurer

Sara Cross

Charissa Baldock (resigned 30 September 2024)

Karen Richardson

Abbi Caliandro

**Charlty Number:** 1123362

**Company Number:** 6465666

### **Registered Office:**

7 The Hive  
Northfleet  
Kent, DA11 9DE

### **Chief Executive Officer and Company Secretary:**

Emma Carver

### **Auditors:**

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

### **Bankers:**

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

Santander UK Plc  
Customer Service Centre  
Bootle  
Merseyside  
L30 4GB

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

### **Company status**

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

### **Directors**

The following directors have held office since 1 April 2024:

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

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

### **Structure, Governance and Management**

#### **a) Memorandum and Articles**

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

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

#### **b) Method of Appointment or Election of Directors**

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

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

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **c) Organisational Structure and Decision Making**

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

### **d) Relationship with Partners**

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

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

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

### **e) Risk Management**

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

## **Objectives and Activities**

### **a) Policies and Objectives**

KASBAH's Mission Statement:

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

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

KASBAH's Supported Living Projects

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

KASBAH's Farm

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

### **b) Public Benefit**

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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### **c) Strategies for Achieving Objectives**

#### **The Advice Service**

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

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

#### **Charity Shop**

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

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

#### **Outreach**

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

#### **Princess Christian's Farm**

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

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



# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Independent Living Skills Training TimeLine**

In 2000 the need for independent living was identified.



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



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



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



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



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



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



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



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



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



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



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



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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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### d) Grant Making Policies

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

### e) Volunteers

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

## Achievements and Performance

### Review of Activities

#### The Advice Service

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

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

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

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

**Advice Service Annual Statistics**

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

---

### **Charity Shop**

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

### **Independent Living Skills Training**

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

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

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

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

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

### **Outreach**

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

### **Princess Christian's Farm**

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

### **Financial Review**

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

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

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

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

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



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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### a. Reserves Policy

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

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

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

### b. Principal Funding

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

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

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

### Plans for the Future

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

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

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

### Future Developments

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

### Auditors

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

### Trustees' Responsibilities

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

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

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent, and,
- Prepared the financial statements on the going concern basis (unless it is inappropriate to presume that the charity will continue in operation).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

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

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

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

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

# **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

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

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### **Opinion**

We have audited the financial statements of Kent Association for Spina Bifida and Hydrocephalus ("KASBAH") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

## **KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS**

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

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We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit.

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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

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

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

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

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

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

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

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Healey FCA  
**Senior Statutory Auditor**

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

Date: 25 September 2025

North House  
198 High Street  
Tonbridge  
Kent TN9 1BE



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

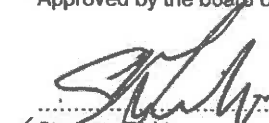
		2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
	Note				
<b>Income from:</b>					
Donations & grants	3	25,312	13,500	38,812	37,543
Charitable activities	4	2,765,025	-	2,765,025	2,486,941
Other trading activities	6	114,127	-	114,127	80,602
Investments					
Bank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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## BALANCE SHEET AS AT 31 MARCH 2025

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

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

  
Stephen Field  
Treasurer of KASBAH

Company number: 06465666

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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#### 1 STATUS

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

#### 2 ACCOUNTING POLICIES

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

##### 2.1 Basis of preparation

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

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

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

##### 2.2 Going concern

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

##### 2.3 Income

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

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

##### 2.4 Expenditure

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

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

Staff costs are allocated on the basis of staff time.

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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#### 2 ACCOUNTING POLICIES continued

##### 2.5 Taxation

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

##### 2.6 Fund accounting

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

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

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

##### 2.7 Tangible fixed assets and depreciation

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

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

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

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

##### 2.8 Stock

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

##### 2.9 Debtors

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

##### 2.10 Creditors

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

##### 2.11 Financial Instruments

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

##### 2.12 Pensions

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

##### 2.13 Operating leases

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

#### 3 INCOME FROM DONATIONS AND GRANTS

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

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

#### 4 INCOME FROM CHARITABLE ACTIVITIES

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

The comparative figures do not include any restricted income.

#### 5 EXPENDITURE ON CHARITABLE ACTIVITIES

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

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



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 6 INCOME FROM OTHER TRADING ACTIVITIES

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

### 7 EXPENDITURE ON RAISING FUNDS

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 8 SUPPORT COSTS

	2025 £	2024 £
Staff costs	239,447	188,410
Premises costs	37,919	44,968
Staff training and travel	32,424	27,417
Printing, postage and stationery	6,308	7,053
Telephone	6,319	6,056
IT Support and maintenance	14,123	15,364
Repairs and maintenance	3,513	2,762
Equipment hire	3,416	5,689
Subscriptions	1,080	641
Professional fees	14,036	19,973
Website design and public relations	4,696	1,478
Small grants scheme	650	500
Miscellaneous expenses	2,172	1,844
Motor running costs	13,035	12,003
Bank charges	807	663
Bad debt expense	15,820	46,663
Depreciation of fixed assets	18,239	23,939
Loss on disposal of fixed assets	-	42
Governance costs:		
Audit and accountancy	14,880	10,200
Legal and consultancy fees	38,885	27,446
Trustee and Board expenses	1,759	944
Trustee indemnity insurance	5,915	5,377
	<b>475,443</b>	<b>449,432</b>

	2025 %	2025 £
<i>Allocation based on estimated usage:</i>		
Raising funds	2.00%	9,509
Charitable activities:		
Advisor	1.00%	4,754
Independent Skills Training	79.50%	377,977
Princess Christian's Farm	17.50%	83,203
	<b>100.00%</b>	<b>475,443</b>

### 9 NET INCOME / (EXPENDITURE)

	2025 £	2024 £
Net income is stated after charging:		
Operating lease payments	151,738	114,257
Auditors' remuneration for audit services	5,730	5,200
Auditors' remuneration for audit services - relating to the prior year	3,300	-
Auditors' remuneration for accountancy services	5,850	5,000
Depreciation	45,052	50,620

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 10 STAFF COSTS

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

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

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

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

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

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

### 11 STOCK

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

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

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

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

# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 12 TANGIBLE FIXED ASSETS

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

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

#### 13 DEBTORS

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

#### 14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

#### 15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

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

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

#### 16 FINANCIAL COMMITMENTS

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

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

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#### 17 RELATED PARTY TRANSACTIONS

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

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

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

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

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

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



# KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

### 18 MOVEMENT ON FUNDS

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

## KENT ASSOCIATION for SPINA BIFIDA and HYDROCEPHALUS

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

#### 18 MOVEMENT ON FUNDS continued

##### **Designated funds**

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

##### **Restricted funds**

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

##### **Valero**

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

##### **EM Forster Theatre**

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

##### **Bentley Family**

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

#### 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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