

# ERB'S PALSY GROUP

England & Wales · Charity number 1157720

## Details

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**Other names** EPG

**Status** Registered

**Legal form** CIO

**Registered** 2014-07-04

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

## Contact

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**Address** 60 Anchorway Road  
Coventry  
CV3 6JJ

**Phone** 02476413293

**Email** [info@erbspalsygroup.org.uk](mailto:info@erbspalsygroup.org.uk)

**Website** <http://www.erbspalsygroup.org.uk>

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF ERB'S PALSY, PARTICULARLY BY THE PROVISION OF INFORMATION AND GUIDANCE TO THOSE LIVING WITH ERBS PALSY (AND THEIR FAMILIES) SO AS TO ASSIST THEM TO ACHIEVE THEIR PHYSICAL, INTELLECTUAL, EMOTIONAL AND SOCIAL POTENTIAL.

**Activities:** To offer support and advice to those affected Erb's PALsy, by means of printed literature, telephone and online advice.

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£49,939	£49,927	-	-
2024-07-31	£64,610	£71,992	-	-
2023-07-31	£43,582	£42,179	-	-
2022-07-31	£49,874	£54,805	-	-
2021-07-31	£38,189	£51,004	-	-
2020-07-31	£37,639	£28,139	-	-

## Trustees

Name	Role	Appointed
<b>KAREN WENDY HILLYER</b>	Chair	1994-11-01
Amy Swift		2016-11-01
CLAIR ANNE HEMMING		2008-10-23
JACQUELINE SALLY DEWDNEY		2014-07-01
Kim Hawksby		2022-11-12
Stacey Prichard		2023-11-11
Thomas Spurway		2023-11-11
Trudi Hole		2022-11-10

**ERB'S PALSY GROUP**

England & Wales - Charity number 1157720

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# Accounts

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**ERB'S PALSY GROUP**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**  
**(Registered Charity Number 1157720)**

**Thomas & Young Limited**  
**Chartered Accountants**  
**Solihull**

## **ERB'S PALSY GROUP**

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## **ERB'S PALSY GROUP**

### **Legal and administrative information**

<b>Chair</b>	K Hillyer
<b>Trustees</b>	K Hillyer T Spurway S Prichard K Hawksby T Hole A Swift J Dewdney C Hemming
<b>Charity number</b>	1157720
<b>Registered office</b>	60 Anchorway Road Coventry CV3 6JJ
<b>Bankers</b>	Barclays Bank UK PLC
<b>Independent examiner</b>	Thomas & Young Limited Carleton House 266-268 Stratford Road Shirley Solihull West Midlands B90 3AD

**ERB'S PALSY GROUP**  
**REPORT OF THE TRUSTEES**

**For the year ended 31 July 2025**

The Trustees present their report for the purposes of the Charities Act 2011 for the year ended 31 July 2025.

**TRUSTEES**

The Trustees who served during the year, and who have resigned or been appointed, are named on page 1.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's aim and objective are to advance education of the public in the subject of Erb's Palsy, particularly by the provision of information and guidance to those living with Erb's Palsy (and their families) to assist them to achieve their physical, intellectual, emotional and social potential. The activities include making grants to individuals, providing human resources, advocacy, advice and information.

**Public Benefit**

The public benefits of the charity are raising awareness of Erb's Palsy. The public benefits directly relate to the charity's key objectives. No detriment or harm arises from the charity providing the public benefits.

In shaping the objectives for the year and planning the charity's activities, the charity trustees have referred to the guidance contained in the Charity commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

**Charitable activities**

The Charity has had a busy year this year with around 20 new people signing up for registered membership of the organisation. Whilst as pleasing as this is for the Charity it does mean that there are still babies being injured during delivery and we have much work to do in terms of reducing the incidence rate of injury.

Our awareness week was very busy with hundreds of facts and information around the organisation being shared on all social media channels. This has helped increase our following on a range of platforms and this area is one we will continue to pursue in order that we are able to reach people who may not yet know about the Charity.

The Trustees held our first Multi-Disciplinary Team Training event in May. Over 60 Health Care Professionals from a range of professions joined us for this change of format event.

## **ERB'S PALSY GROUP**

### **REPORT OF THE TRUSTEES (continued)**

#### **For the year ended 31 July 2025**

We had a mixture of Midwives, Midwifery Students, Physiotherapists, Occupational Therapists and Legal Expert witnesses at the event. The morning was dedicated to Lived Experiences expertly presented by our adult members with the disability and parent of children with Erb's Palsy, as ever these presentations had a profound effect on the delegates and there was much discussion during the coffee and lunch breaks about them. The afternoon presentations were split by discipline and as ever our colleagues from NHS England shared their expertise with delegates, via presentations and question and answer sessions. Feedback from delegates and speakers was helpful in identifying areas which could be improved, with a surprising outcome that the Therapist amongst the delegates would have liked some information about actual process of injury which results in the disability, so this is an area we will be addressing for future events.

Three Trustees attended the Narakas Symposium in Turin, as well as meeting up with the leading surgeons dealing with this disability, it was also a chance for the Family Support Groups to come together and share expertise and areas of Good Practice. Once again, we met up with colleagues from the Netherlands and Germany as well as the USA.

For the first time in about 10 years there were also representatives from our close neighbours in the Republic of Ireland. Many new studies were presented at the symposium, with research being undertaken into genetics, late surgical interventions and as ever, ways to try for a better outcome from early nerve surgery. The Trustees were delighted to be asked to attend the next symposium which will be held in Paris in 2027 this invitation from the Congress organisers is the clearest indication from Elite Surgeons that the role of Family Support is being taken very seriously, with them realising the impact of team work on the results of their work. This represents a huge step forward since the first symposia our Trustees attended in 2004 – when the Family Support members were not even allowed in the room where the presentations were happening - progress at a snail's pace - but progress none the less!

Our organisation has continued to collaborate with a range of external stakeholders, from Medical staff seeking support with studies, to students at Queen Mary's University London, who have undertaken several projects around social media and Member engagement on our behalf. These projects have been well researched and have given the Trustees guidelines by which we can raise our presence digitally and gain and retain new contacts. We are grateful to our Trustee Tom Spurway who has facilitated the projects between the students and our Charity.

It only remains for me to thank my fellow Trustees; Jackie Dewdney, Kim Hawksby, Clair Hemming, Trudi Hole, Stacey Prichard, Tom Spurway and Amy Swift for their help and support over the past year.

## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees have examined the charity's requirements for reserves and have established a policy that unrestricted reserves should be sufficient to cover at least six months of the charity's unrestricted expenditure. This has been achieved.

The financial results for the year are shown in the statement of financial activities on page 7.

**ERB'S PALSY GROUP**  
**REPORT OF THE TRUSTEES (continued)**  
**For the year ended 31 July 2025**

**Structure, governance and management**

**Governing document**

The charity is a charitable incorporated organisation.


**Recruitment and appointment of new trustees**

The existing trustees make appointments of new trustees when deemed necessary in order to perform the trust's objectives effectively. Potential trustees are selected on the basis of their relevant background and experience and are expected to actively support and further the charity's work.

**APPROVAL**

This report was approved by the Board of Trustees on 05-02-2026 and signed on their behalf by:

K Hillyer (Trustee)

Signed by:  
  
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## ERB'S PALSY GROUP

### Independent Examiner's Report to the Trustees of ERB'S Palsy Group

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2025, which are set out on pages 6 to 15.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Mark McLean FCA  
Thomas & Young Limited  
Chartered Accountants

Signed by:  
  
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Carleton House  
266 – 268 Stratford Road  
Shirley  
Solihull  
West Midlands  
B90 3AD

Dated:

06-02-2026

**ERB'S PALSY GROUP****Statement of Financial Activities  
for the year ended 31 July 2025**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Note</b>	<b>Funds</b>	<b>Funds</b>	<b>2025</b>	<b>2024</b>
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	3	42,218	5,390	47,608	62,975
Charitable activities	4	2,082	-	2,082	1,458
Income from investments	5	249		249	177
<b>Total income</b>		<u>44,549</u>	<u>5,390</u>	<u>49,939</u>	<u>64,610</u>
<b>Expenditure on:</b>					
Charitable activities	6	49,433	494	49,927	71,992
<b>Total resources expended</b>		<u>49,433</u>	<u>494</u>	<u>49,927</u>	<u>71,992</u>
<b>Net incoming/(outgoing) resources before transfers</b>		(4,884)	4,896	12	(7,382)
<b>Gross transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>(4,884)</u>	<u>4,896</u>	<u>12</u>	<u>(7,382)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		25,480	1,732	27,212	34,594
<b>Total funds carried forward</b>		<u><u>20,596</u></u>	<u><u>6,628</u></u>	<u><u>27,224</u></u>	<u><u>27,212</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

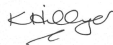
**ERB'S PALSY GROUP**

**BALANCE SHEET  
As at 31 July 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>CURRENT ASSETS</b>			
Debtors	11	5,107	3,268
Stock		195	195
Cash at bank and in hand		21,922	23,749
		27,224	27,212
<b>CREDITORS: amounts falling due within one year</b>	12	-	-
<b>Net current assets</b>		27,224	27,212
<b>Total assets less current liabilities</b>		27,224	27,212
<b>FUND BALANCES</b>			
Restricted	13	6,378	1,732
Unrestricted		20,846	25,480
		27,224	27,212

The financial statements were approved by the Trustees on 05-02-2026 and signed on its behalf by:

K Hillyer (Trustee)

Signed by:  
  
 45D0DED82246458

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2025**

**1. Accounting Policies**

**Charity information**

ERB'S Palsy Group is a charitable incorporated organisation, whose principal address is shown on page 3.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The Monetary amounts in these financial statements are rounded to the nearest £1.

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

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

**1.4 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount.

## **ERB'S PALSY GROUP**

### **NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 July 2025**

#### **1 Accounting Policies (Continued)**

##### **1.4 Incoming resources (continued)**

Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

##### **1.5 Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. All support costs have been allocated against the general charitable activity.

The analysis of these costs is included in note 7.

##### **1.6 Cash and cash equivalents**

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

##### **1.7 Financial instruments**

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

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

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2025**

**1 Accounting Policies (Continued)**

**1.7 Financial instruments (Continued)**

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

***Basic financial assets***

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

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

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

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

***Derecognition of financial liabilities***

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

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS (continued)****for the year ended 31 July 2025****3 Donations and legacies**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations & Gifts	46,964	61,001
Grants	-	-
Membership fees	2,234	1,974
	<u>49,198</u>	<u>62,975</u>

Income from donations and legacies was £49,198 (2024: £62,975) of which £5,140 (2024: £12,839) was attributable to restricted funds and £44,058 (2024: £50,136) was attributable to unrestricted funds.

**4 Charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Conference and merchandise	492	493
Study Day	-	140
Anniversary ball	-	825
	<u>492</u>	<u>1,458</u>

Income from charitable activities was £2,082 (2024: £1,458) of which £1,590 (2024: £965) was attributable to restricted funds and £492 (2024: £493) was attributable to unrestricted funds.

**5 Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest receivable	249	177
	<u>249</u>	<u>177</u>

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS (continued)****for the year ended 31 July 2025****6 Analysis of expenditure on charitable activities**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
AGM & Funday	494	18,685
Erb's Blerb Newsletter	6,100	4,745
Study Day	8,881	5,091
Merchandise Expenses	819	1,339
Equipment	899	-
Advertising, Website & Database	1,860	1,828
Anniversary Ball	-	10,742
Outreach	691	-
Tim Dyde Fund	-	315
Narakas Conference	2,429	-
Travel Grant	585	-
	<u>22,760</u>	<u>42,745</u>
Share of support costs (see note 7)	22,243	25,784
Share of governance costs (see note 7)	4,925	3,463
	<u>49,927</u>	<u>71,992</u>
<b>Analysis by fund</b>		
Unrestricted funds	49,433	33,479
Restricted funds	494	8,700
	<u>49,927</u>	<u>42,179</u>

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS (continued)****for the year ended 31 July 2025****7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Online Donation Costs	216	-	216	216
Storage Costs	1,812	-	1,812	1,812
Insurance	699	-	699	678
Prizes & Gifts	283	-	283	607
Printing, Postage & Stationery	12,286	-	12,286	11,955
Phone & Internet	1,057	-	1,057	1,333
Accom & Subsistence	3,012	-	3,012	1,999
Travel	1,459	-	1,459	3,155
Subscriptions	1,326	-	1,326	1,433
Computer costs	93	-	93	974
Fundraising	-	-	-	1,622
Trustee Meetings	-	3,005	3,005	2,077
Professional fees	-	1,920	1,920	1,386
	<u>22,243</u>	<u>4,925</u>	<u>27,168</u>	<u>29,247</u>

Governance costs include payments to the independent examiners of £1,920 (2024 £1,386) for accountancy fees.

**8 Trustees**

No trustees (nor any persons connected with them) received any remuneration or benefits. £3,638 was reimbursed for directly incurred expenses to seven trustees.

**9 Employees**

There were no employees during the year.

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**for the year ended 31 July 2025**

<b>10</b>	<b>Financial instruments</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	-	-
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Prepayments and accrued income	5,107	3,268
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Creditors amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	-	-
		<u>          </u>	<u>          </u>

**13 Analysis of net assets between funds**

	Restricted £	Unrestricted £	Total £
Fund balances at 31 July 2025 are represented by:			
Current assets/(liabilities)	6,628	20,596	27,224
	<u>          </u>	<u>          </u>	<u>          </u>

	Tim Dyde Memorial £	AGM & Funday £	Anniversary Ball £	Study Day £	TOTAL £
Opening	1,732	-	-	-	1,732
Income	-	5,390	-	-	5,390
Expenditure	-	(494)	-	-	(494)
Transfers	-	-	-	-	-
Closing	<u>1,732</u>	<u>4,896</u>	<u>-</u>	<u>-</u>	<u>6,628</u>

The Tim Dyde Fund provides financial assistance to gifted or talented individuals with Erb's Palsy. Other restricted funds are to fund the cost of specific activities.

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 July 2025**

**14 Related party transactions**

There were no disclosable related party transactions during the year (2024 – none).

**ERB'S PALSY GROUP**

England & Wales - Charity number 1157720

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# Accounts

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**ERB'S PALSY GROUP**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**  
**(Registered Charity Number 1157720)**

**Thomas & Young Limited**  
**Chartered Accountants**  
**Solihull**

## **ERB'S PALSY GROUP**

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## ERB'S PALSY GROUP

### Legal and administrative information

<b>Chair</b>	K Hillyer	
<b>Trustees</b>	K Hillyer	
	T Spurway	(Appointed 11 November 2023)
	S Prichard	(Appointed 11 November 2023)
	K Hawksby	
	T Hole	
	A Swift	
	J Dewdney	
	C Hemming	
	G Hillyer	(Resigned)
	G R A Hillyer	(Resigned)
	D Robinson	(Resigned)
<b>Charity number</b>	1157720	
<b>Registered office</b>	60 Anchorway Road Coventry CV3 6JJ	
<b>Bankers</b>	Barclays Bank UK PLC	
<b>Independent examiner</b>	Thomas & Young Limited Carleton House 266-268 Stratford Road Shirley Solihull West Midlands B90 3AD	

**ERB'S PALSY GROUP**  
**REPORT OF THE TRUSTEES**

**For the year ended 31 July 2024**

The Trustees present their report for the purposes of the Charities Act 2011 for the year ended 31 July 2024.

**TRUSTEES**

The Trustees who served during the year, and who have resigned or been appointed, are named on page 1.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's aim and objective are to advance education of the public in the subject of Erb's Palsy, particularly by the provision of information and guidance to those living with Erb's Palsy (and their families) to assist them to achieve their physical, intellectual, emotional and social potential. The activities include making grants to individuals, providing human resources, advocacy, advice and information.

**Public Benefit**

The public benefits of the charity are raising awareness of Erb's Palsy. The public benefits directly relate to the charity's key objectives. No detriment or harm arises from the charity providing the public benefits.

In shaping the objectives for the year and planning the charity's activities, the charity trustees have referred to the guidance contained in the Charity commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

**Charitable activities**

Our year has been very busy and productive, in September we hosted a training event for 40 midwives at The Techno Centre in Coventry. We had a wide range of speakers, and we were delighted that we had a 100% attendance for this event. It was particularly heartening to learn that many of the delegates had attended following a personal recommendation from their colleagues and University tutors. This served to remind the Trustees that the professionalism they show when representing the Charity pays dividends with the excellent reputation the Charity has in clinical settings.

No sooner had we held the training event than we celebrated 30 years of being a registered Charity with a sumptuous black tie Ball in Leeds – this celebration had a wonderful mix of members of our organisation, some of whom were babies when they first registered as members of the charity and our corporate supporters, the evening was a huge success and it was a pleasure for Trustees and members to enjoy an informal setting and have fun whilst also acknowledging the tremendous work the Charity has undertaken over many years.

## **ERB'S PALSY GROUP**

### **REPORT OF THE TRUSTEES (continued)**

#### **For the year ended 31 July 2024**

Awareness week in October 23 was a very busy week, our awareness co-ordinator organised a "Community Walk" challenge, where supporters were invited to challenge themselves to walk 10,000 steps a day for the whole of October – this was a very popular challenge and whilst the awareness raising was fantastic it also raised over £5,000 with people being sponsored to complete their challenge.

As ever during Awareness week we also find some adults who have the injury who have not previously found our organisation. 2023 found 7 adults who all thought they were the only person with the injury and who were delighted to join a thriving and supportive community. Proof that raising awareness is never a waste of time or energy.

June 2024 saw us hosting a wonderful Family Fun Day in Meriden for our families- we had an outstanding range of activities from rock climbing, fencing, boxing, Velcro Olympics and of course some arts and craft projects for the less adventurous among our guests. The event was open air and thankfully we had one of the rare sunny days in the year which added to the party atmosphere and ensured that everybody had a good time.

The Trustees were delighted that Community Lottery Fund, Coventry Community Fund and the Ashley Family Foundation made significant grant contributions towards the event and our corporate sponsors Tozer's LLP, Ison Harrison Solicitors and RWK Goodman were very generous with the funds to cover a range of activities.

2024 sadly saw the resignation of several Trustees, Both Gary and Gavin Hillyer resigned their posts however, they continue to support the Charity in a voluntary capacity and long-standing Trustee and Deputy Chairman Debbie Robinson stepped down after 18 years of very hard work in and for the Charity. Debbie will be sorely missed, her planning, organisational skills were second to none. She wrote our wonderful Herbie Books and was responsible for both celebration Balls and many exceptional Family Fun Days – she sourced and formed excellent contacts with activity suppliers who now are considered part of the "Erb's family" and her quiet, strong demeanour helped the organisation through many years of innovation and development.

We wish Debbie all the best as she embarks on the next stage of her life and thank her immensely for the contributions, she has made in making the Charity the wonderful organisation it is.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The trustees have examined the charity's requirements for reserves and have established a policy that unrestricted reserves should be sufficient to cover at least six months of the charity's unrestricted expenditure. This has been achieved.

The financial results for the year are shown in the statement of financial activities on page 7.

**ERB'S PALSY GROUP**  
**REPORT OF THE TRUSTEES (continued)**  
**For the year ended 31 July 2024**

**Structure, governance and management**

**Governing document**

The charity is a charitable incorporated organisation.

**Recruitment and appointment of new trustees**

The existing trustees make appointments of new trustees when deemed necessary in order to perform the trust's objectives effectively. Potential trustees are selected on the basis of their relevant background and experience and are expected to actively support and further the charity's work.

**APPROVAL**

This report was approved by the Board of Trustees on

and signed on their behalf by:

K Hillyer (Trustee)

\_\_\_\_\_

## **ERB'S PALSY GROUP**

### **Independent Examiner's Report to the Trustees of ERB'S Palsy Group**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2024, which are set out on pages 6 to 15.

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

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Mark McLean FCA  
Thomas & Young Limited  
Chartered Accountants

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Carleton House  
266 – 268 Stratford Road  
Shirley  
Solihull  
West Midlands  
B90 3AD

Dated:

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## ERB'S PALSY GROUP

### Statement of Financial Activities for the year ended 31 July 2024

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2024	2023
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	3	50,136	12,839	62,975	36,409
Charitable activities	4	493	965	1,458	7,100
Income from investments	5	177		177	73
<b>Total income</b>		50,806	13,804	64,610	43,582
<b>Expenditure on:</b>					
Charitable activities	6	37,159	34,833	71,992	42,179
<b>Total resources expended</b>		37,159	34,833	71,992	42,179
<b>Net incoming/(outgoing) resources before transfers</b>		13,647	(21,029)	(7,382)	1,403
<b>Gross transfers between funds</b>		(16,609)	16,609	-	-
<b>Net movement in funds</b>		(2,962)	(4,420)	(7,382)	1,403
<b>Reconciliation of funds:</b>					
Total funds brought forward		28,442	6,152	34,594	33,191
<b>Total funds carried forward</b>		25,480	1,732	27,212	34,594

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**ERB'S PALSY GROUP**

**BALANCE SHEET  
As at 31 July 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>CURRENT ASSETS</b>			
Debtors	11	3,268	9,187
Stock		195	
Cash at bank and in hand		23,749	25,533
		<u>27,212</u>	<u>34,720</u>
<b>CREDITORS: amounts falling due within one year</b>			
	12	0	(126)
<b>Net current assets</b>		27,212	34,594
<b>Total assets less current liabilities</b>		<u>27,212</u>	<u>34,594</u>
<b>FUND BALANCES</b>			
Restricted	13	1,732	6,152
Unrestricted		25,480	28,442
		<u>27,212</u>	<u>34,594</u>

The financial statements were approved by the Trustees on  
its behalf by:

and signed on

K Hillyer (Trustee)

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**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2024**

**1. Accounting Policies**

**Charity information**

ERB'S Palsy Group is a charitable incorporated organisation, whose principal address is shown on page 3.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The Monetary amounts in these financial statements are rounded to the nearest £1.

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

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

**1.4 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount.

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2024**

**1 Accounting Policies (Continued)**

**1.4 Incoming resources (continued)**

Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**1.5 Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. All support costs have been allocated against the general charitable activity.

The analysis of these costs is included in note 7.

**1.6 Cash and cash equivalents**

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

**1.7 Financial instruments**

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

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

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2024**

**1 Accounting Policies (Continued)**

**1.7 Financial instruments (Continued)**

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

***Basic financial assets***

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

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

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

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

***Derecognition of financial liabilities***

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

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## ERB'S PALSY GROUP

### NOTES TO THE FINANCIAL STATEMENTS (continued)

for the year ended 31 July 2024

#### 3 Donations and legacies

	<b>2024</b> £	<b>2023</b> £
Donations & Gifts	61,001	34,354
Grants	-	-
Membership fees	1,974	2,055
	<u>62,975</u>	<u>36,409</u>

Income from donations and legacies was £62,975 (2023 £36,409) of which £12,839 (2023 £1,100) was attributable to restricted funds and £50,136 (2023 £35,309) was attributable to unrestricted funds.

#### 4 Charitable activities

	<b>2023</b> £	<b>2022</b> £
Conference and merchandise	493	500
Study Day	140	690
Tim Dyde fund	-	1,500
Anniversary ball	825	4,410
	<u>1,458</u>	<u>7,100</u>

Income from charitable activities was £1,458 (2023 £7,100) of which £965 (2023 £6,600) was attributable to restricted funds and £493 (2023 £500) was attributable to unrestricted funds.

#### 5 Investment Income

	<b>2023</b> £	<b>2022</b> £
Interest receivable	177	73
	<u>177</u>	<u>73</u>

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 July 2024**

**6 Analysis of expenditure on charitable activities**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
AGM & Funday	18,685	357
Erb's Blerb Newsletter	4,745	6,640
Study Day	5,091	6,960
Merchandise Expenses	1,339	2,099
Equipment	-	331
Advertising, Website & Database	1,827	2,806
Anniversary Ball	10,742	1,049
Outreach	-	-
Tim Dyde Fund	315	335
Narakas Conference	-	-
Young Achiever	-	-
Herbie Act. Project	-	-
Travel Grant	-	-
	<u>42,745</u>	<u>20,577</u>
Share of support costs (see note 7)	25,784	19,784
Share of governance costs (see note 7)	3,463	1,818
	<u>71,992</u>	<u>42,179</u>
<b>Analysis by fund</b>		
Unrestricted funds	37,159	33,479
Restricted funds	34,833	8,700
	<u>71,992</u>	<u>42,179</u>

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31 July 2024**

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Online Donation Costs	216	-	216	233
Storage Costs	1,812	-	1,812	1,812
Insurance	678	-	678	601
Prizes & Gifts	607	-	607	1,192
Printing, Postage & Stationery	11,955	-	11,955	9,446
Phone & Internet	1,333	-	1,333	1,460
Accom & Subsistence	1,999	-	1,999	1,563
Travel	3,155	-	3,155	2,035
Subscriptions	1,433	-	1,433	990
Team building	-	-	-	-
Computer costs	974	-	974	452
Fundraising	1,622	-	1,622	-
Trustee Meetings	-	2,077	2,077	306
Professional fees	-	1,386	1,386	1,512
	<u>25,784</u>	<u>3,463</u>	<u>29,247</u>	<u>21,602</u>

Governance costs include payments to the independent examiners of £1,386 (2023 £1,512) for accountancy fees.

**8 Trustees**

Trustees (or any persons connected with them) didn't receive any remuneration or benefits. £3,347 was reimbursed for directly incurred expenses to seven trustees.

**9 Employees**

There were no employees during the year.

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**for the year ended 31 July 2024**

<b>10</b>	<b>Financial instruments</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	-	-
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Prepayments and accrued income	3,268	9,187
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Creditors amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	-	126
		<u>          </u>	<u>          </u>

**13 Analysis of net assets between funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 July 2024 are represented by:			
Current assets/(liabilities)	1,732	25,480	27,212
	<u>          </u>	<u>          </u>	<u>          </u>

	<b>Tim Dyde</b>	<b>AGM &amp;</b>	<b>Anniversary</b>	<b>Study</b>	
	<b>Memorial</b>	<b>Funday</b>	<b>Ball</b>	<b>Day</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Opening	2,047	743	3,361	-	6,152
Income	-	12,839	825	140	13,804
Expenditure	(315)	(18,685)	(10,742)	(5,091)	(34,833)
Transfers		5,103	6,555	4,951	16,609
Closing	<u>1,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,732</u>

The Tim Dyde Fund provides financial assistance to gifted or talented individuals with Erb's Palsy. Other restricted funds are to fund the cost of specific activities.

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**for the year ended 31 July 2024**

**14 Related party transactions**

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

**ERB'S PALSY GROUP**

England & Wales - Charity number 1157720

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# Accounts

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**ERB'S PALSY GROUP**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**  
**(Registered Charity Number 1157720)**

**Thomas & Young Limited**  
**Chartered Accountants**  
**Solihull**

## ERB'S PALSY GROUP

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**ERB'S PALSY GROUP**

**Charity Information**

**Chair**

K Hillyer

**Trustees**

G Hillyer (Treasurer)  
K Hillyer  
J Dewdney  
C Hemming (Secretary)  
D Robinson  
A Swift  
G R A Hillyer  
K Hawksby  
S Prichard (appointed Nov 23)

**Charity Number**

1157720

**ERB'S PALSY GROUP**

**Charity Information (Continued)**

**Charity Offices  
Registered office**

60 Anchorway Road  
Coventry  
CV3 6JJ

**Bankers**

Barclays Bank UK PLC

**Independent Examiner**

Thomas & Young Limited  
Carleton House  
266-268 Stratford Road  
Shirley  
Solihull  
West Midlands B90 3AD

**ERB'S PALSY GROUP**  
**REPORT OF THE TRUSTEES**  
**For the year ended 31 July 2023**

The Trustees present their report for the purposes of the Charities Act 2011 for the year ended 31 July 2023.

**TRUSTEES**

The Trustees who served during the year, and who have resigned or been appointed, are named on page 1.

**PRINCIPAL OFFICE**

The principal office is:

60 Anchorway Road  
Coventry  
CV3 6JJ

**ADVISORS DURING THE YEAR**

Independent Examiner: Thomas & Young Limited

Bankers: Barclays Bank UK PLC

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's aim and objective are to advance education of the public in the subject of Erb's Palsy, particularly by the provision of information and guidance to those living with Erb's Palsy (and their families) to assist them to achieve their physical, intellectual, emotional and social potential. The activities include making grants to individuals, providing human resources, advocacy, advice and information.

**Public Benefit**

The public benefits of the charity are raising awareness of Erb's Palsy. The public benefits directly relate to the charity's key objectives. No detriment or harm arises from the charity providing the public benefits.

In shaping the objectives for the year and planning the charity's activities, the charity trustees have referred to the guidance contained in the Charity commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

**ERB'S PALSY GROUP****REPORT OF THE TRUSTEES (continued)****OBJECTIVES AND ACTIVITIES (CONTINUED)****Charitable activities**

As the Charity celebrates 30 years of supporting families, I am pleased to report that our current year has been even busier than last year, we have had over 40 new members join the Charity. These new members have found us as a result of our Awareness Week and also increasingly being referred to us by physiotherapists treating the children. We attribute this increase in referrals to the very successful Study Day we held for therapists at Coventry University Techno Centre this year.

The decision made by the Board of Trustees to only host a Family Fun Day every two years has allowed the Charity to recoup some funds following the lockdown period.

Subscriptions remained fairly steady throughout the year; however, general donations were just under £5,000 up on last year's figures. Total donations reduced by £11,500, but this was due to some one-off project-specific donations in the previous year. Whilst this rise in incoming general funds was welcome, the organisation, like many others, found the surplus income was soon expended with the rising costs of producing the newsletter and higher charges in general for stationery, telephone calls and internet costs.

At the suggestion of one of the Trustees we trialled a new method of delivering the newsletter to members, with members being able to opt into an electronic version being sent at no cost to the Charity. We have not yet seen the financial benefit of this; however, we are sure this will be reflected in next year's accounts.

We recruited a new Trustee, Stacey Prichard who has taken on the role of Awareness and Fundraising Co-ordinator. Stacey has created a Tik Tik account for us to upload video content and has re-vitalised our Instagram offering- this has given the Charity a much-needed boost in our Social Media presence.

The Charity was offered the opportunity to work with Students from Queen Mary's University in London. The students were tasked with identifying how the Charity could engage new members and raise awareness of the condition and the Charity. Two groups of students worked hard on the project and delivered a Social Media strategy which we have formally adopted and we are delighted to see excellent results with the combination of our new Trustee and the suggestions from the students.

We continue to partner with several NHS Trusts treating the condition and have sent publications to many more District Hospitals than previously, with more requests than ever before for our information to disseminate to families and Health Care Professionals.

My fellow Trustees and their partners have worked hard all year in supporting the Charity in achieving our goals of Support and Education, and I extend my huge thanks to them all for their tireless efforts. Without their support the Charity would not be as successful as it is.

**ERB'S PALSY GROUP**

**REPORT OF THE TRUSTEES (continued)**

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have examined the charity's requirements for reserves and have established a policy that unrestricted reserves should be sufficient to cover at least six months of the charity's expenditure. This has been achieved.

The financial results for the year are shown in the statement of financial activities on page 7.

**Structure, governance and management**

**Governing document**

The charity is a charitable incorporated organisation.

**Recruitment and appointment of new trustees**

The existing trustees make appointments of new trustees when deemed necessary in order to perform the trust's objectives effectively. Potential trustees are selected on the basis of their relevant background and experience and are expected to actively support and further the charity's work.

**APPROVAL**

This report was approved by the Board of Trustees on 11/12/23 and signed on their behalf by:

K Hillyer

(Trustee)



**ERB'S PALSY GROUP**

**Independent Examiner's Report to the Trustees of  
ERB'S Palsy Group**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2023, which are set out on pages 7 to 15.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

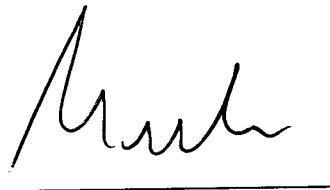
**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the ACT; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Mark McLean FCA  
Thomas & Young Limited  
Chartered Accountants



Carleton House  
266 – 268 Stratford Road  
Shirley  
Solihull  
West Midlands  
B90 3AD

Dated:

15/12/23

**ERB'S PALSY GROUP**

**Statement of Financial Activities  
for the year ended 31 July 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3	35,309	1,100	36,409	48,033
Charitable activities	4	500	6,600	7,100	1,838
Income from investments	5	73	-	73	3
<b>Total income</b>		<u>35,882</u>	<u>7,700</u>	<u>43,582</u>	<u>49,874</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>39,749</u>	<u>2,430</u>	<u>42,179</u>	<u>54,805</u>
<b>Total resources expended</b>		<u>39,749</u>	<u>2,430</u>	<u>42,179</u>	<u>54,805</u>
<b>Net incoming/(outgoing) resources before transfers</b>		<u>(3,867)</u>	<u>5,270</u>	<u>1,403</u>	<u>(4,931)</u>
<b>Gross transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(3,867)</u>	<u>5,270</u>	<u>1,403</u>	<u>(4,931)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>32,309</u>	<u>882</u>	<u>33,191</u>	<u>38,122</u>
<b>Total funds carried forward</b>		<u><u>28,442</u></u>	<u><u>6,152</u></u>	<u><u>34,594</u></u>	<u><u>33,191</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## ERB'S PALSY GROUP

BALANCE SHEET  
As at 31 July 2023

	Note	2023		2022	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	11	9,187		3,293	
Cash at bank and in hand		25,533		32,486	
		<u>34,720</u>		<u>35,779</u>	
<b>CREDITORS: amounts falling due within one year</b>	12	(126)		(2,588)	
<b>Net current assets</b>		<u>34,594</u>		<u>33,191</u>	
<b>Total assets less current liabilities</b>		<u><u>34,594</u></u>		<u><u>33,191</u></u>	
<b>FUND BALANCES</b>					
Restricted	13	6,152		882	
Unrestricted		28,442		32,309	
		<u>34,594</u>		<u>33,191</u>	

Approved by the Trustees on

11/12/23

and signed on its behalf by:

  
 K Hillyer (Trustee)

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2023****1. Accounting Policies****Charity information**

ERB'S Palsy Group is a charitable incorporated organisation, whose principal address is shown on page 3.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The Monetary amounts in these financial statements are rounded to the nearest £1.

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

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

**1.4 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount.

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2023****1 Accounting Policies (Continued)****1.4 Incoming resources (continued)**

Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**1.5 Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. All support costs have been allocated against the general charitable activity.

The analysis of these costs is included in note 7.

**1.6 Cash and cash equivalents**

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

**1.7 Financial instruments**

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

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

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2023****1 Accounting Policies (Continued)****1.7 Financial instruments (Continued)**

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

***Basic financial assets***

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

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

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

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

***Derecognition of financial liabilities***

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

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2023**

<b>3 Donations and legacies</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations & Gifts	34,354	46,066
Grants	-	-
Membership fees	2,055	1,967
	<u>36,409</u>	<u>48,033</u>

Income from donations and legacies was £36,409 (2022 £48,033) of which £1,100 (2022 £13,789) was attributable to restricted funds and £35,309 (2022 £34,244) was attributable to unrestricted funds.

<b>4 Charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Conference and merchandise	500	1,088
Study Day	690	750
Tim Dyde fund	1,500	-
Study Day	4,410	-
	<u>7,100</u>	<u>1,838</u>

Income from charitable activities was £7,100 (2022 £1,838) of which £6,600 (2022 £750) was attributable to restricted funds and £500 (2022 £1,088) was attributable to unrestricted funds.

<b>5 Investment Income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest receivable	73	3
	<u>73</u>	<u>3</u>

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 July 2023**

**6 Analysis of expenditure on charitable activities**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
AGM & Funday	357	18,293
Erb's Blerb Newsletter	6,640	6,030
Study Day Merchandise	6,960	918
Expenses	2,099	1,280
Equipment	331	-
Advertising, Website & Database	2,806	1,282
Anniversary Ball	1,049	-
Outreach	-	1,164
Tim Dyde Fund	335	808
Narakas Conference	-	5,261
Young Achiever	-	-
Herbie Act.Project	-	-
Travel Grant	-	218
	<u>20,577</u>	<u>35,254</u>
Share of support costs (see note 7)	19,784	17,122
Share of governance costs (see note 7)	1,818	2,429
	<u>42,179</u>	<u>54,805</u>
<b>Analysis by fund</b>		
Unrestricted funds	33,479	30,025
Restricted funds	8,700	24,780
	<u>42,179</u>	<u>54,805</u>

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2023**

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Online Donation Costs	233	-	233	852
Storage Costs	1,812	-	1,812	1,649
Insurance	601	-	601	592
Prizes & Gifts	1,192	-	1,192	364
Printing, Postage & Stationery	9,446	-	9,446	8,605
Phone & Internet	1,460	-	1,460	1,037
Accom & Subsistence	1,563	-	1,563	2,250
Travel	2,035	-	2,035	1,247
Subscriptions	990	-	990	119
Team building	-	-	-	-
Computer costs	452	-	452	167
Fundraising	-	-	-	240
Trustee Meetings	-	306	306	917
Professional fees	-	1,512	1,512	1,512
	<u>19,784</u>	<u>1,818</u>	<u>21,602</u>	<u>19,551</u>

Governance costs includes payments to the independent examiners of £1,512 (2022 £1,512) for accountancy fees.

**8 Trustees**

Trustees (or any persons connected with them) didn't receive any remuneration or benefits. £1,106 was reimbursed for directly incurred expenses to five trustees.

**9 Employees**

There were no employees during the year.

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 July 2023**

<b>10</b>	<b>Financial instruments</b>	<b>2023</b> £	<b>2022</b> £	
	<b>Carrying amount of financial liabilities</b>			
	Measured at amortised cost	<u>-</u>	<u>-</u>	
<b>11</b>	<b>Debtors</b>	<b>2023</b> £	<b>2022</b> £	
	<b>Amounts falling due within one year:</b>			
	Prepayments and accrued income	<u>9,187</u>	<u>3,293</u>	
<b>12</b>	<b>Creditors amounts falling due within one year</b>	<b>2023</b> £	<b>2022</b> £	
	Accruals and deferred income	<u>126</u>	<u>2,588</u>	
<b>13</b>	<b>Analysis of net assets between funds</b>			
		<b>Restricted</b> £	<b>Unrestricted</b> £	<b>Total</b> £
	Fund balances at 31 July 2023 are represented by:			
	Current assets/(liabilities)	<u>6,152</u>	<u>28,467</u>	<u>34,619</u>

	<b>Tim Dyde Memorial</b> £	<b>AGM &amp; Funday</b> £	<b>Anniversary Ball</b> £	<b>Study Day</b> £	<b>TOTAL</b> £
Opening	882	-	-	-	882
Income	1,500	1,100	4,410	690	7,700
Expenditure	335	357	1,049	690	2,431
Closing	<u>2,047</u>	<u>743</u>	<u>3,361</u>	<u>0</u>	<u>6,152</u>

The Tim Dyde Fund provides financial assistance to gifted or talented individuals with Erb's Palsy. Other restricted funds are to fund the cost of specific events.

**14 Related party transactions**

There were no disclosable related party transactions during the year (2022 – none).

**ERB'S PALSY GROUP**

England & Wales - Charity number 1157720

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# Accounts

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**ERB'S PALSY GROUP**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2022**  
**(Registered Charity Number 1157720)**

**Thomas & Young Limited**  
**Chartered Accountants**  
**Solihull**

## ERB'S PALSY GROUP

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**ERB'S PALSY GROUP**

**Charity Information**

**Chair**

K Hillyer

**Trustees**

G Hillyer (Treasurer)  
K Hillyer  
J Dewdney  
C Hemming (Secretary)  
D Robinson  
A Swift  
G R A Hillyer (appr Nov 21)  
K Hawksby (appt Nov 22)  
T Hole (appt Nov 22)

**Charity Number**

1157720

**ERB'S PALSY GROUP**

**Charity Information (Continued)**

**Charity Offices**  
**Registered office**

60 Anchorway Road  
Coventry  
CV3 6JJ

**Bankers**

Barclays Bank UK PLC

**Independent Examiner**

Thomas & Young Limited  
Carleton House  
266-268 Stratford Road  
Shirley  
Solihull  
West Midlands B90 3AD

**ERB'S PALSY GROUP**  
**REPORT OF THE TRUSTEES**  
**For the year ended 31 July 2022**

The Trustees present their report for the purposes of the Charities Act 2011 for the year ended 31 July 2022.

**TRUSTEES**

The Trustees who served during the year, and who have resigned or been appointed, are named on page 1.

**PRINCIPAL OFFICE**

The principal office is:

60 Anchorway Road  
Coventry  
CV3 6JJ

**ADVISORS DURING THE YEAR**

Independent Examiner: Thomas & Young Limited

Bankers: Barclays Bank UK PLC

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's aim and objective are to advance education of the public in the subject of Erb's Palsy, particularly by the provision of information and guidance to those living with Erb's Palsy (and their families) to assist them to achieve their physical, intellectual, emotional and social potential. The activities include making grants to individuals, providing human resources, advocacy, advice and information.

**Public Benefit**

The public benefits of the charity are the raising awareness of Erb's Palsy. The public benefits directly relate to the charity's key objectives. No detriment or harm arises from the charity providing the public benefits.

In shaping the objectives for the year and planning the charity's activities, the charity trustees have referred to the guidance contained in the Charity commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

**ERB'S PALSY GROUP****REPORT OF THE TRUSTEES (continued)****OBJECTIVES AND ACTIVITIES (CONTINUED)****Charitable activities**

As the year draws to a close, it has been our greatest pleasure to be able to celebrate the end of lockdown and have a Family Fun Day for the first time in three years.

The Trustees welcomed almost 250 people to the Pavilions in Harrogate for a wonderful event featuring a wide variety of hands on and arms stretched activities! The Pavilions venue was wonderful and accommodated us with plenty of space and car parking- this is a venue we shall return to at some point in the future. The event was costly, but we were lucky enough to gain Sponsorship from companies and several grants were applied for by the Chair and Deputy Chair, so the cost to the Charity finances was reduced to about £6,000 – we always budget very carefully and only book activities as and when we have secured funding for them and this enables us to continue our other works alongside this much loved event.

As with most organisations our finances have been hit quite badly by the pandemic and losing out on many fundraising opportunities, however we did have several runners who ran in the Asics Hackney 10K run in July and raised in the region of £1500 which was a great help for our finances. Our online donations platform via our website is growing and by far most of our donations and fundraising is achieved via this- which saves the Trustees a lot of administration work. We inducted two more Trustees to the Board after 31<sup>st</sup> July 2022, Kim Hawksby who has previously served and also Trudi Hole who is the mum of Max who has a group IV injury – we welcomed them and are very grateful for their ongoing support.

Three Trustees attended the Narakas Symposium which was held in Berlin in May of this year, the event was scaled down in comparison to previous events and it was obvious by the nature and content of the presentations that Research had been hit very hard by the Pandemic, with several planned presentations being delivered via Zoom due to the Researchers testing positive for Coronavirus. However, there were interesting developments in the field of imaging to accurately assess functional recovery in children and also in measuring the level of injury. The Trustees and Surgeons who attended are looking forward to "normal service" on research being resumed by the next one in 2025 in Italy.

The Charity was asked to participate in several Medical Studies being undertaken by clinicians and as ever it is our pleasure to be able to partner the NHS in research to benefit our members, we are delighted that the Charity is regarded as a model of Best Practice and as the best resource available for the study of Obstetric Brachial Plexus Injuries.

In addition to the UK based Medical Studies we have facilitated research with the highly regarded Toronto Sick Childrens Hospital Research team and are pleased to be able to help such an excellent team with their ongoing research.

Our membership continues to grow with 35 members joining this year, a mixture of new babies and older people who have found us via social media and Awareness Week, whilst it is sad to welcome new members, it is heartening that we can offer support to both families with new-borns and adults alike.

**ERB'S PALSY GROUP****REPORT OF THE TRUSTEES (continued)****OBJECTIVES AND ACTIVITIES (CONTINUED)**

Our Newsletters continue to provide regular contact for our members and our theme of Mental Health around Erb's Palsy was well received with many people contributing to the content. Our social media presence via Facebook, Instagram and Twitter are all managed by volunteers, and we are exceptionally grateful to them all for their hard work in ensuring our presence is available to see.

My fellow Trustees have carried our exemplary work, as ever and our organisation would not be able to function without their hard work and dedication. The Charity would not be the beacon of hope and excellence that it is and I offer them my Thanks for their many contributions.

**FINANCIAL REVIEW****Reserves policy**

The trustees have examined the charity's requirements for reserves and have established a policy that unrestricted reserves should be sufficient to cover at least six months of the charity's expenditure. This has been achieved.

The financial results for the year are shown in the statement of financial activities on page 7.

**Structure, governance and management****Governing document**

The charity is a charitable incorporated organisation.

**Recruitment and appointment of new trustees**

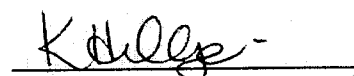
The existing trustees make appointments of new trustees when deemed necessary in order to perform the trust's objectives effectively. Potential trustees are selected on the basis of their relevant background and experience and are expected to actively support and further the charity's work.

**APPROVAL**

This report was approved by the Board of Trustees on 20/2/23 and signed on their behalf by:

K Hillyer

(Trustee)



**ERB'S PALSY GROUP****Independent Examiner's Report to the Trustees of  
ERB'S Palsy Group**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2022, which are set out on pages 7 to 15.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the ACT; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Mark McLean FCA  
Thomas & Young Limited  
Chartered Accountants



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Carleton House  
266 – 268 Stratford Road  
Shirley  
Solihull  
West Midlands  
B90 3AD

Dated:

20/2/23

**ERB'S PALSY GROUP**

**Statement of Financial Activities  
for the year ended 31 July 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	3	34,244	13,789	48,033	37,538
Charitable activities	4	1,088	750	1,838	632
Income from investments	5	3	-	3	19
<b>Total income</b>		<u>35,335</u>	<u>14,539</u>	<u>49,874</u>	<u>38,189</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>30,025</u>	<u>24,780</u>	<u>54,805</u>	<u>51,004</u>
<b>Total resources expended</b>		<u>30,025</u>	<u>24,780</u>	<u>54,805</u>	<u>51,004</u>
<b>Net incoming/(outgoing) resources before transfers</b>		<u>5,310</u>	<u>(10,241)</u>	<u>(4,931)</u>	<u>(12,815)</u>
<b>Gross transfers between funds</b>		<u>(9,432)</u>	<u>9,432</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(4,122)</u>	<u>(809)</u>	<u>(4,931)</u>	<u>(12,815)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>36,431</u>	<u>1,691</u>	<u>38,122</u>	<u>50,937</u>
<b>Total funds carried forward</b>		<u><u>32,309</u></u>	<u><u>882</u></u>	<u><u>33,191</u></u>	<u><u>38,122</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**ERB'S PALSY GROUP**

**BALANCE SHEET  
As at 31 July 2022**

	Note	2022	2021
		£	£
<b>CURRENT ASSETS</b>			
Debtors	11	3,293	3,959
Cash at bank and in hand		32,486	34,356
		<u>35,779</u>	<u>38,315</u>
<b>CREDITORS: amounts falling due within one year</b>	12	<u>(2,588)</u>	<u>(193)</u>
<b>Net current assets</b>		<u>33,191</u>	<u>38,122</u>
<b>Total assets less current liabilities</b>		<u><u>33,191</u></u>	<u><u>38,122</u></u>
<b>FUND BALANCES</b>			
Restricted	13	882	1,691
Unrestricted		32,309	36,431
		<u>33,191</u>	<u>38,122</u>

Approved by the Trustees on 20/2/23

K Hillyer

and signed on its behalf by:

K Hillyer (Trustee)

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2022**

## **1. Accounting Policies**

### **Charity information**

ERB'S Palsy Group is a charitable incorporated organisation, whose principal address is shown on page 3.

### **1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The Monetary amounts in these financial statements are rounded to the nearest £1.

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

### **1.2 Going concern**

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

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

### **1.4 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount.

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2022****1 Accounting Policies (Continued)****1.4 Incoming resources (continued)**

Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**1.5 Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. All support costs have been allocated against the general charitable activity.

The analysis of these costs is included in note 7.

**1.6 Cash and cash equivalents**

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

**1.7 Financial instruments**

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

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

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2022****1 Accounting Policies (Continued)****1.7 Financial instruments (Continued)**

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

***Basic financial assets***

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

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

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

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

***Derecognition of financial liabilities***

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

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 July 2022**

**3 Donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations & Gifts	46,066	34,145
Grants	-	1,000
Membership fees	1,967	2,393
	<u>48,033</u>	<u>37,538</u>

Income from donations and legacies was £48,033 (2021 £37,538) of which £13,789 (2021 £3,570) was attributable to restricted funds and £34,244 (2021 £33,968) was attributable to unrestricted funds.

**4 Charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Conference and merchandise	1,088	632
Study Day	750	-
	<u>1,838</u>	<u>632</u>

Income from charitable activities was £1,838 (2021 £632) of which £750 (2021 £nil) was attributable to restricted funds and £1,088 (2021 £632) was attributable to unrestricted funds.

**5 Investment Income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest receivable	3	19
	<u>3</u>	<u>19</u>

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2022**

**6 Analysis of expenditure on charitable activities**

	<b>AGM/ Funday</b>	<b>General</b>	<b>Study Day</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
AGM & Funday	-	18,293	-	18,293	-
Erb's Blerb					
Newsletter	-	6,030	-	6,030	12,319
Study Day	-	918	-	918	-
Merchandise					
Expenses	-	1,280	-	1,280	1,461
Equipment	-	-	-	-	1,543
Advertising,					
Website & Database	-	1,282	-	1,282	1,573
Anniversary Ball	-	-	-	-	-
Outreach	-	1,164	-	1,164	-
Tim Dyde Fund	-	808	-	808	500
Narakas Conference	-	5,261	-	5,261	-
Young Achiever	-	-	-	-	150
Herbie Act.Project	-	-	-	-	5,605
Travel Grant	-	218	-	218	100
	-	<u>35,254</u>	-	<u>35,254</u>	<u>23,251</u>
Share of support costs (see note 7)	-	17,122	-	17,122	23,429
Share of governance costs (see note 7)	-	2,429	-	2,429	4,324
	-	<u>54,805</u>	-	<u>54,805</u>	<u>51,004</u>
<b>Analysis by fund</b>					
Unrestricted funds	-	30,025	-	30,025	46,934
Restricted funds	-	24,780	-	24,780	4,070
	-	<u>54,805</u>	-	<u>54,805</u>	<u>51,004</u>

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2022**

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>2021</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Online Donation Costs	852	-	852	216	
Storage Costs	1,649	-	1,649	1,633	
Insurance	592	-	592	587	
Prizes & Gifts	364	-	364	-	
Printing, Postage & Stationery	8,605	-	8,605	12,207	
Phone & Internet	1,037	-	1,037	1,336	
Accom & Subsistence	2,250	-	2,250	865	
Travel	1,247	-	1,247	1,297	
Bank charges	-	-	-	-228	
Subscriptions	119	-	119	203	
Team building	-	-	-	4,316	
Computer costs	167	-	167	997	
Fundraising	240	-	240	-	
Trustee Meetings	-	917	917	492	Governance
Professional fees	-	1,512	1,512	3,832	Governance
	<u>17,122</u>	<u>2,429</u>	<u>19,551</u>	<u>27,753</u>	

Governance costs includes payments to the independent examiners of £1,512 (2021 £1,512) for accountancy fees.

**8 Trustees**

Trustees (or any persons connected with them) didn't receive any remuneration or benefits. £4,376 was reimbursed for directly incurred expenses to five trustees.

**9 Employees**

There were no employees during the year.

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 July 2022**

<b>10 Financial instruments</b>	<b>2022</b> £	<b>2021</b> £	
<b>Carrying amount of financial liabilities</b>			
Measured at amortised cost	<u>-</u>	<u>-</u>	
<b>11 Debtors</b>	<b>2022</b> £	<b>2021</b> £	
<b>Amounts falling due within one year:</b>			
Prepayments and accrued income	<u>3,293</u>	<u>3,959</u>	
<b>12 Creditors amounts falling due within one year</b>	<b>2022</b> £	<b>2021</b> £	
Accruals and deferred income	<u>2,588</u>	<u>193</u>	
<b>13 Analysis of net assets between funds</b>			
	<b>Unrestricted</b> £	<b>Tim Dyde</b> £	<b>Total</b> £
Fund balances at 31 July 2022 are represented by:			
Current assets/(liabilities)	<u>32,309</u>	<u>882</u>	<u>33,191</u>

**14 Related party transactions**

There were no disclosable related party transactions during the year (2021 – none).

**ERB'S PALSY GROUP**

England & Wales - Charity number 1157720

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# Accounts

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**ERB'S PALSY GROUP**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**  
**(Registered Charity Number 1157720)**

**Thomas & Young Limited**  
**Chartered Accountants**  
**Solihull**

# ERB'S PALSY GROUP

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**ERB'S PALSY GROUP**

**Charity Information**

**Chair**

K Hillyer

**Trustees**

G Hillyer (Treasurer)  
K Hillyer  
J Dewdney  
C Hemming (Secretary)  
D Robinson  
A Swift  
G Hillyer (appointed Nov 20)

**Charity Number**

1157720

**Charity Information (Continued)**

**Charity Offices  
Registered office**

60 Anchorway Road  
Coventry  
CV3 6JJ

**Bankers**

Barclays Bank UK PLC

**Independent Examiner**

Thomas & Young Limited  
Carleton House  
266-268 Stratford Road  
Shirley  
Solihull  
West Midlands B90 3AD

**ERB'S PALSY GROUP**  
**REPORT OF THE TRUSTEES**  
**For the year ended 31 July 2021**

The Trustees present their report for the purposes of the Charities Act 2011 for the year ended 31 July 2021.

**TRUSTEES**

The Trustees who served during the year, and who have resigned or been appointed, are named on page 1.

**PRINCIPAL OFFICE**

The principal office is:

60 Anchorway Road  
Coventry  
CV3 6JJ

**ADVISORS DURING THE YEAR**

Independent Examiner: Thomas & Young Limited

Bankers: Barclays Bank UK PLC

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's aim and objective are to advance education of the public in the subject of Erb's Palsy, particularly by the provision of information and guidance to those living with Erb's Palsy (and their families) to assist them to achieve their physical, intellectual, emotional and social potential. The activities include making grants to individuals, providing human resources, advocacy, advice and information.

**Public Benefit**

The public benefits of the charity are the raising awareness of Erb's Palsy. The public benefits directly relate to the charity's key objectives. No detriment or harm arises from the charity providing the public benefits.

In shaping the objectives for the year and planning the charity's activities, the charity trustees have referred to the guidance contained in the Charity commission's general guidance on public benefit when reviewing the company's aims and objectives and in planning future activities.

**ERB'S PALSY GROUP****REPORT OF THE TRUSTEES (continued)****OBJECTIVES AND ACTIVITIES (CONTINUED)****Charitable activities**

This year has been a challenging year for many Charities, ours included. The National Covid pandemic and National Lockdown has ensured that we have had few opportunities to engage in real life with our members and supporters.

We have had to restrict our contact to online and via post, which has been unusual and has resulted in the Board of Trustees reconsidering how we could support our membership.

We experienced a surge in our Facebook membership and activity resulting in many more posts and families asking for support. We offered advice on how to carry out Physiotherapy style activities and how to incorporate bi manual activities into experiences the children would engage with and enjoy, which would also ensure their physical well-being.

The Chair and Deputy Chair made a proposal to the Board to produce an Activity Pack to send to Primary School aged members, containing a range of activities and an activity book designed to support their home schooling and also to have some fun.

We sourced a range of items designed to encourage fine motor functions, such as Origami, needle craft and baking as well as seeds for the children to plant and grow sunflowers. There were puzzles and items featuring our mascot Herbie and of course the Charity logo.

The items were posted to each member in a cotton bag so the item could be re-used and work to promote the Charity. Over 400 packs were posted out and our members and their parents were delighted with them – our Facebook lit up with hundreds of photographs of the children (and some parents) using the puzzles and thoroughly enjoying the contents.

The project was deemed a huge success by both the Board of Trustees and the membership. Unable to hold our annual training event for Professionals was a disappointment, we have grown used to forging excellent relationships with Health Care Professionals and have missed this opportunity to engage with them.

The Trustees were approached by one of our members who asked if we could possibly produce a Thank You Gift for the Treating Hospital Teams, who continued to work throughout the Pandemic and we decided to ask our members to submit their photos and thank your comments which we then had produced into a 'Thank You Book' for each of the 4 Units treating the children. The NHS Staff were very appreciative of the efforts and kind words which our members shared in the books and sent thank you letters and shared videos for our members to see.

Finances have been adversely affected by a lack of fundraising opportunities, however our Facebook fundraising and registration with online donation services have helped slightly, however funds are approaching critical levels and we have asked our membership if they can support us to ensure we can continue to offer our services.

The Charity has funded two new booklets for our members, detailing advice and information on undertaking a Clinical Negligence Claim. These Booklets were sponsored by Tozers Solicitors and have been a useful addition to our resources.

**ERB'S PALSY GROUP**

**REPORT OF THE TRUSTEES (continued)**

**OBJECTIVES AND ACTIVITIES (CONTINUED)**

Membership has grown again this year, with more families of affected babies signing up than in the past couple of years, our fear is that the pandemic has resulted in more babies being injured because of shoulder dystocia and it has underlined the need for us to re-commence our Study Day training events as soon as possible.

It remains for me to thank my fellow Trustees for their hard work and dedication during what has been a challenging year for many Organisations and to hope that the coming year brings a return to normality.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have examined the charity's requirements for reserves and have established a policy that *unrestricted* reserves should be sufficient to cover at least six months of the charity's expenditure. This has been achieved.

The financial results for the year are shown in the statement of financial activities on page 7.

**Structure, governance and management**

**Governing document**

The charity is a charitable incorporated organisation.

**Recruitment and appointment of new trustees**

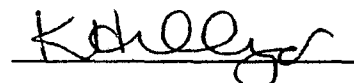
The existing trustees make appointments of new trustees when deemed necessary in order to perform the trust's objectives effectively. Potential trustees are selected on the basis of their relevant background and experience and are expected to actively support and further the charity's work.

**APPROVAL**

This report was approved by the Board of Trustees on 4/11/21 and signed on their behalf by:

K Hillyer

(Trustee)



**ERB'S PALSY GROUP****Independent Examiner's Report to the Trustees of  
ERB'S Palsy Group**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2021, which are set out on pages 7 to 15.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

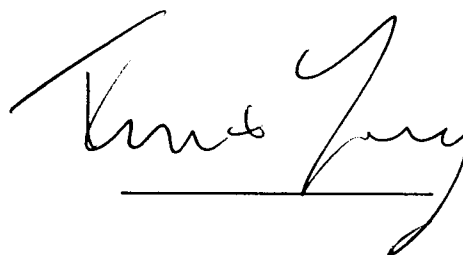
**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the ACT; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Mark McLean FCA  
Thomas & Young Limited  
Chartered Accountants



Carleton House  
266 – 268 Stratford Road  
Shirley  
Solihull  
West Midlands  
B90 3AD

Dated:

4/11/21

**ERB'S PALSY GROUP**

**Statement of Financial Activities  
for the year ended 31 July 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	3	33,968	3,570	37,538	37,524
Charitable activities	4	632	-	632	50
Income from investments	5	19	-	19	65
<b>Total income</b>		<u>34,619</u>	<u>3,570</u>	<u>38,189</u>	<u>37,639</u>
<b>Expenditure on:</b>					
Charitable activities	6	46,934	4,070	51,004	28,139
<b>Total resources expended</b>		<u>46,934</u>	<u>4,070</u>	<u>51,004</u>	<u>28,139</u>
<b>Net incoming/(outgoing) resources before transfers</b>		<u>(12,315)</u>	<u>(500)</u>	<u>(12,815)</u>	<u>9,500</u>
<b>Gross transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(12,315)	(500)	(12,815)	9,500
<b>Reconciliation of funds:</b>					
Total funds brought forward		48,746	2,191	50,937	41,437
<b>Total funds carried forward</b>		<u><u>36,431</u></u>	<u><u>1,691</u></u>	<u><u>38,122</u></u>	<u><u>50,937</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## ERB'S PALSY GROUP

BALANCE SHEET  
As at 31 July 2021

	Note	2021		2020	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	11	3,959		2,184	
Cash at bank and in hand		34,356		48,753	
		<u>38,315</u>		<u>50,937</u>	
<b>CREDITORS: amounts falling due within one year</b>	12	(193)		-	
<b>Net current assets</b>		<u>38,122</u>		<u>50,937</u>	
<b>Total assets less current liabilities</b>		<u><u>38,122</u></u>		<u><u>50,937</u></u>	
<b>FUND BALANCES</b>					
Restricted	13	1,691		2,191	
Unrestricted		36,431		48,746	
		<u>38,122</u>		<u>50,937</u>	

Approved by the Trustees on

K Hillyer

4/11/21

and signed on its behalf by:

K Hillyer (Trustee)

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2021****1. Accounting Policies****Charity information**

ERB'S Palsy Group is a charitable incorporated organisation, whose principal address is shown on page 3.

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The Monetary amounts in these financial statements are rounded to the nearest £1.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below:

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

**1.4 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2021****1 Accounting Policies (Continued)****1.4 Incoming resources(continued)**

Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**1.5 Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and other administrative costs. They are incurred directly in support of expenditure on the objects of the charity. All support costs have been allocated against the general charitable activity.

The analysis of these costs is included in note 7.

**1.6 Cash and cash equivalents**

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

**1.7 Financial instruments**

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

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

**ERB'S PALSY GROUP****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 July 2021****1 Accounting Policies (Continued)****1.7 Financial instruments (Continued)**

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

***Basic financial assets***

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

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

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

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

***Derecognition of financial liabilities***

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

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**ERB'S PALSY GROUP**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 July 2021**

**3 Donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations & Gifts	34,145	34,975
Grants	1,000	-
Membership fees	2,392	2,549
	<u>38,189</u>	<u>37,524</u>

Income from donations and legacies was £38,189 (2020 £37,524) of which £3,570 (2020 £1,015) was attributable to restricted funds and £34,619 (2020 £36,426) was attributable to unrestricted funds.

**4 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Conference and merchandise	632	50
Funday & AGM	-	-
	<u>632</u>	<u>50</u>

Income from charitable activities was £632 (2020 £50) of which £nil (2020 £nil) was attributable to restricted funds and £632 (2020 £50) was attributable to unrestricted funds.

**5 Investment Income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest receivable	19	65
	<u>19</u>	<u>65</u>

**ERB'S PALSY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2021**

**6 Analysis of expenditure on charitable activities**

	<b>AGM/ Funday</b>	<b>General</b>	<b>Study Day</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
AGM & Funday	-	-	-	-	1,668
Erb's Blerb					
Newsletter	-	12,319	-	12,319	5,328
Merchandise					
Expenses	-	1,461	-	1,461	160
Equipment	-	1,543	-	1,543	740
Advertising, Website & Database	-	1,573	-	1,573	5,481
Outreach	-	-	-	-	108
Tim Dyde Fund	-	500	-	500	-
Young Achiever	-	150	-	150	100
Herbie Act.Project	-	5,605	-	5,605	-
Travel Grant	-	100	-	100	50
	-	23,251	-	23,251	13,634
Share of support costs (see note 7)	-	23,429	-	23,429	12,629
Share of governance costs (see note 7)	-	4,324	-	4,324	1,876
	-	51,004	-	51,004	28,139
<b>Analysis by fund</b>					
Unrestricted funds	-	46,934	-	46,934	26,371
Restricted funds	-	4,070	-	4,070	1,768
	-	51,004	-	51,004	28,139

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**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>2020</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Online Donation Costs	216	-	216	216	
Storage Costs	1,633	-	1,633	1,633	
Insurance	587	-	587	586	
Prizes & Gifts	-	-	-	-	
Printing,Postage&Stationery	12,207	-	12,207	7,060	
Phone & Internet	1,336	-	1,336	1,015	
Accom & Subsistence	865	-	865	90	
Travel	1,297	-	1,297	925	
Fundraising	-	-	-	240	
Bank charges	-228	-	-228	-22	
Subscriptions	203	-	203	203	
Team building	4,316	-	4,316	50	
Repairs	-	-	-	-	
Computer costs	997	-	997	608	
Trustee Meetings	-	492	492	363	Governance
Professional fees	-	3,832	3,832	1,513	Governance
	<u>23,429</u>	<u>4,324</u>	<u>27,753</u>	<u>14,505</u>	

Governance costs includes payments to the independent examiners of £1,512 (2020 £1,513) for accountancy fees

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year.

**9 Employees**

There were no employees during the year.

**ERB'S PALSY GROUP**

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<b>10</b>	<b>Financial instruments</b>	<b>2021</b> £	<b>2020</b> £	
	<b>Carrying amount of financial liabilities</b>			
	Measured at amortised cost	<u>-</u>	<u>-</u>	
<b>11</b>	<b>Debtors</b>	<b>2021</b> £	<b>2020</b> £	
	<b>Amounts falling due within one year:</b>			
	Prepayments and accrued income	<u>3,959</u>	<u>2,184</u>	
<b>12</b>	<b>Creditors amounts falling due within one year</b>	<b>2021</b> £	<b>2020</b> £	
	Accruals and deferred income	<u>193</u>	<u>-</u>	
<b>13</b>	<b>Analysis of net assets between funds</b>			
		<b>Unrestricted</b> £	<b>Tim Dyde</b> £	<b>Total</b> £
	Fund balances at 31 July 2021 are represented by:			
	Current assets/(liabilities)	<u>36,431</u>	<u>1,691</u>	<u>38,122</u>

**14 Related party transactions**

There were no disclosable related party transactions during the year (2020 – none).