

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.

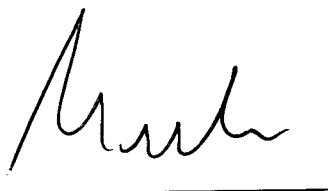
Independent examiner's statement

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 £
Income and endowments from:					
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
Total income		<u>35,882</u>	<u>7,700</u>	<u>43,582</u>	<u>49,874</u>
Expenditure on:					
Charitable activities	6	<u>39,749</u>	<u>2,430</u>	<u>42,179</u>	<u>54,805</u>
Total resources expended		<u>39,749</u>	<u>2,430</u>	<u>42,179</u>	<u>54,805</u>
Net incoming/(outgoing) resources before transfers		<u>(3,867)</u>	<u>5,270</u>	<u>1,403</u>	<u>(4,931)</u>
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(3,867)</u>	<u>5,270</u>	<u>1,403</u>	<u>(4,931)</u>
Reconciliation of funds:					
Total funds brought forward		<u>32,309</u>	<u>882</u>	<u>33,191</u>	<u>38,122</u>
Total funds carried forward		<u>28,442</u>	<u>6,152</u>	<u>34,594</u>	<u>33,191</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
		£	£
CURRENT ASSETS			
Debtors	11	9,187	3,293
Cash at bank and in hand		25,533	32,486
		<u>34,720</u>	<u>35,779</u>
CREDITORS: amounts falling due within one year	12	(126)	(2,588)
Net current assets		<u>34,594</u>	<u>33,191</u>
Total assets less current liabilities		<u><u>34,594</u></u>	<u><u>33,191</u></u>
FUND BALANCES			
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

3 Donations and legacies

	2023 £	2022 £
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.

4 Charitable activities

	2023 £	2022 £
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.

5 Investment Income

	2023 £	2022 £
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

	Total 2023 £	Total 2022 £
AGM & Funday	357	18,293
Erb's Blerb		
Newsletter	6,640	6,030
Study Day	6,960	918
Merchandise		
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)	<u>1,818</u>	<u>2,429</u>
	<u>42,179</u>	<u>54,805</u>
Analysis by fund		
Unrestricted funds	33,479	30,025
Restricted funds	<u>8,700</u>	<u>24,780</u>
	<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

	Support costs	Governance costs	2023	2022
	£	£	£	£
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

10 Financial instruments	2023	2022
	£	£
Carrying amount of financial liabilities		
Measured at amortised cost	<u>-</u>	<u>-</u>
11 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>9,187</u>	<u>3,293</u>
12 Creditors amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	<u>126</u>	<u>2,588</u>

13 Analysis of net assets between funds

	Restricted	Unrestricted	Total
	£	£	£
Fund balances at 31 July 2023 are represented by:			
Current assets/(liabilities)	<u>6,152</u>	<u>28,467</u>	<u>34,619</u>

	Tim Dyde	AGM &	Anniversary	Study	TOTAL
	Memorial	Funday	Ball	Day	£
	£	£	£	£	
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).