

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

Chair	K Hillyer	
Trustees	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)
Charity number	1157720	
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 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

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

Dated:

ERB'S PALSY GROUP

Statement of Financial Activities
for the year ended 31 July 2024

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2024	2023
		£	£	£	£
Income and endowments from:					
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
Total income		<u>50,806</u>	<u>13,804</u>	<u>64,610</u>	<u>43,582</u>
Expenditure on:					
Charitable activities	6	37,159	34,833	71,992	42,179
Total resources expended		<u>37,159</u>	<u>34,833</u>	<u>71,992</u>	<u>42,179</u>
Net incoming/(outgoing) resources before transfers		13,647	(21,029)	(7,382)	1,403
Gross transfers between funds		(16,609)	16,609	-	-
Net movement in funds		<u>(2,962)</u>	<u>(4,420)</u>	<u>(7,382)</u>	<u>1,403</u>
Reconciliation of funds:					
Total funds brought forward		28,442	6,152	34,594	33,191
Total funds carried forward		<u>25,480</u>	<u>1,732</u>	<u>27,212</u>	<u>34,594</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 2024**

	Note	2024 £	2023 £
CURRENT ASSETS			
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>
CREDITORS: amounts falling due within one year	12	0	(126)
Net current assets		27,212	34,594
Total assets less current liabilities		<u>27,212</u>	<u>34,594</u>
FUND BALANCES			
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)

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

	2024 £	2023 £
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

	2023 £	2022 £
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

	2023 £	2022 £
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

	Total 2024 £	Total 2023 £
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	-	-
	<hr/> 42,745	<hr/> 20,577
Share of support costs (see note 7)	25,784	19,784
Share of governance costs (see note 7)	3,463	1,818
	<hr/> 71,992	<hr/> 42,179
Analysis by fund		
Unrestricted funds	37,159	33,479
Restricted funds	34,833	8,700
	<hr/> 71,992	<hr/> 42,179

ERB'S PALSY GROUP

NOTES TO THE FINANCIAL STATEMENTS (continued)

for the year ended 31 July 2024

7 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
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

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

13 Analysis of net assets between funds

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

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