

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales · Charity number 1175032

Details

Other names SASBAH

Status Registered

Legal form Charitable company

Company number [10994693](#)

Registered 2017-10-09

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

Contact

Address The JPK Sussex Project
39-41 Church Street
Old Town
Eastbourne
East Sussex
BN21 1HP

Phone 01825873045

Email office@sasbah.org.uk

Website <http://www.sasbah.org.uk/>

Activities

Objects: THE RELIEF OF PERSONS WHO HAVE SPINA BIFIDA AND/OR HYDROCEPHALUS OR ALLIED RELATED DISORDERS WHO ARE RESIDENT OR WERE FORMALLY RESIDENT IN THE COUNTIES OF EAST AND WEST SUSSEX AND ADJACENT AREAS BY PROVIDING FOR THEIR CARE, WELFARE, TREATMENT, EDUCATION AND INTEGRATION INTO SOCIETY.

Activities: Recently incorporated previous Reg'd Charity No. 247430 Working with those in Sussex who have spina bifida and/or hydrocephalus to create and develop their best opportunities. Activities include and Adviser service, one stop clinic, family support work, buddy scheme, residential breaks, education advice, youth clubs, newsetter, website, training and work experience opportunities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£271,204	£259,849	-	-
2023-12-31	£230,663	£252,092	-	-
2022-12-31	£243,267	£226,824	-	-
2021-12-31	£267,344	£201,002	-	-
2020-12-31	£267,344	£201,002	-	-

Trustees

Name	Role	Appointed
Ann Filtness		2024-11-28
Claire Kirby		2020-11-26
Hilary Lewis		2019-11-28
Matt West		2018-01-25
TIMOTHY MCDERMOTT-ROE		2022-02-17

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1175032

Accounts

Charity registration number 1175032 (England and Wales)

Company registration number 10994693

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr T McDermott-Roe Ms C Kirby Ms H Lewis Mr M West Mrs A Filtness	(Appointed 28 November 2024)
Secretary	Mr R Sanglaji	
Senior management	Mr R Sanglaji	Chief Executive Officer
Charity number (England and Wales)	1175032	
Company number	10994693	
Registered office	39 Church Street Eastbourne East Sussex BN21 1HP	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	Natwest Carfax Horsham West Sussex RH12 1YZ CAF Bank Ltd Kings Hill West Malling Kent ME19 4JQ Virgin Money PLC Jubilee House Gosforth Newcastle Upon Tyne Tyne and Wear NE3 4PL	

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH CONTENTS

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THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The objects of the charity are defined in clause 3 of the articles of association as:

"The objects of the Association are the relief of persons who have spina bifida and/or hydrocephalus or allied or related disorders who are resident or were formerly resident in the counties of East and West Sussex and adjacent areas by providing for their care, welfare, treatment, education and integration into society.

The charity's mission statement is "Our mission is to support all people in Sussex affected by spina bifida, hydrocephalus and other related conditions to achieve their potential, whilst promoting understanding of, and respect for, those with these conditions."

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing the services described below under "Meeting Objectives".

It is the aim of Saspire to provide work experience and personal development to Sasbah volunteers and service users. The two main long-term sources of revenue are contracts with third parties for outsourced work and direct sale of products such as Christmas/greetings cards and other goods. It has also been realised that the social enterprise will rely on a level of grant income.

Public benefit

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing services described below under "Significant activities and achievements against objectives".

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Services to Groups

- Day events: 321 were held, including sports, games, meals out, theatre trips and crafts.
- 41 Meetings of local support groups were held around the county, enabling service users, families and staff to meet each informally.
- Bourne Free Social Club in Eastbourne is run by Sasbah and met fortnightly open to those with any physical and/or learning disability. This also a fortnightly online group throughout the year.
- 42 people with disabilities attended a well-established social enterprise providing work experience to service users, and employing a centre manager and a training & development officer. Contracts of work were completed by staff and volunteers and service users.
- 232 online support groups were delivered throughout the year including bingo, art, games, quizzes, exercise classes, Bourne Free and Virtual Advisors.
- Our youth development programme included 3 residential breaks.
- We held a 5 day adult residential break in Blackpool

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Services to Individuals

- Personal service provided to over 500 service users and a further 500 plus of their families or carers.
- Advisers gave individual support and advice on welfare benefits, finance, health, education, accommodation, transport, relationships, care issues etc.
- Assistance was provided in finding external funds to benefit service user's welfare.
- An NHS Clinic at Chailey Clinical Services was run in partnership with Sasbah, and Sasbah provided an adviser.
- Family support linked families to share experiences, make them more resilient and to support them in their caring duties.
- Newsletters were widely distributed in 2024. An E-news letter was distributed monthly.
- Website at www.sasbah.org.uk is updated and maintained regularly.
- Gun Hill Centre was used for social enterprise activity and provided an activity base and point of contact.
- Sasbah's Adviser service supported many people in Sussex affected by reductions in government support.

Grant Making Policy

Sasbah changed its policy on welfare grants in 2013 to reflect the fact that assistance to members may be given in finding grants for welfare purposes from outside bodies, but that welfare grants to individuals will not be made by Sasbah itself.

Financial review

During the year the charity received total income of £271,204 (2023: £230,663), and incurred total expenditure of £259,849 (2023: £252,092) leaving Unrestricted funds of £231,530 and Restricted funds of £34,500 at 31 December 2024.

Sources

Funding is attracted from many sources including trusts, county councils, and other local authorities. Major funders are listed in the notes to the accounts. Active fundraising is maintained in the community, including collections and events. SASBAH staff includes a trusts fundraiser to manage grant applications.

Performance

Income has been sustained during the year despite a difficult fundraising climate; we have continued to maintain a good relationship with trusts and foundations to whom we are well known. Planned services and activities have been continued and developed, and reserves have been maintained. The charity endeavours to recover some overhead costs within service grants, using full cost recovery procedures. The budget for 2025 has been approved.

Saspire funding

Saspire's business plan indicates that although its level of activity is developing, the company will not be profitable for some time, if ever. Sasbah fundraising has been successful in obtaining restricted grant funding for the purpose of social enterprise so that Saspire does not form a net cost to the other funds of the charity. However, as the turnover is not as high as we anticipated and the fact that government have increased the trading levels for charities, it has been decided to keep the service within Sasbah.

In 2024, in addition to trading income Saspire has been supported by funding from:

Axis Foundation, Patricia Routledge Foundation, Austin Hope and Pilkington Trust, February Foundation and Douglas Arter Foundation.

Investment policy

The charity does not have any investments other than cash deposits. The trustees are empowered to invest widely under Clause 4 & 8 of the articles of association. However, the charity does not hold sufficient funds to justify investments other than deposit and current bank accounts. Such accounts are chosen so as to balance convenience, security, reasonable interest, and good service, and to spread risk.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

Future Plans

- To continue to maintain, enhance and develop our provision meeting the needs of our service users.
- To ensure that suitable activities and support are provided for older service users.
- To expand the activities of Saspire in house as a Sasbah service.
- To continue to develop new strategic and business plans for Sasbah.
- Continually develop initiatives for data management and measuring outcomes.
- Plans to develop on the hybrid style of support services that we have created.
- Expand on our digital transformation as an organisation.
- After nearly 19 years at Swan Wood Park, our landlord obtained permission to convert the buildings into housing, and we were evicted. At the beginning of 2025, we partnered with the JPK Project and moved to rent their splendid premises at the JPK building, 39 Church Street, Eastbourne BN21 1HP.
- Recruiting more trustees will be a focus for 2025
- Increasing income generation from our new site
- Establishing a retail outlet at the new site
- Review and develop services in West Sussex

Reserves policy

In accordance with CC19 the Trustees have adopted the following policy:

The charity needs to hold financial reserves in order to:

- assure continuity of support to those it benefits
- assure continuity of employment to its staff
- permit any changes needed to be made in an orderly manner
- provide some capacity to launch new projects

For these purposes the trustees aim to hold monies equivalent to between 4 and 12 months average expenditure, overall and within each of the charity's projects. The trustees will allocate or retain monies for each of the projects to achieve the above reserves level as funds become available. The trustees will review the actual reserves level annually and reallocate funds accordingly.

Major risks

The trustees consider that the main areas of risk to the charity are income loss, personnel loss, data loss and external claims. The trustees assess these risks in each area of activity and introduce procedures to eliminate risks and minimise those which cannot be eliminated. The Association maintains employer's, public liability and buildings insurance. The trustees review the areas of risk and procedures annually to ensure that new risks are identified and that the exposure to risk is minimised.

Structure, governance and management

The governing document of the charity, which was founded in 1965, is the Constitution adopted at its AGM in 1995 and amended in conjunction with the Charity Commission in April 1999. However in 2018 the charity was incorporated and so now has articles of association that were adopted on 1st Jan 2018. The Association is run by a board of trustees. The committee meets quarterly and includes adults with relevant skills and experience. All staff report to the Chief Executive Officer who in turn reports to the board.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr T McDermott-Roe
Ms C Kirby
Ms H Lewis
Mr M West
Mr I Wooler
Mrs A Filtress

(Resigned 28 November 2024)
(Appointed 28 November 2024)

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Staffing and facilities

Saspire is run by the Chief Executive of Sasbah with assistance from a Centre manager, a training & development officer, support workers and volunteers.

Management

- Chief Executive Officer runs Sasbah with the trustees.
- A handbook is maintained as a reference for staff and volunteers.
- Training is provided in spina bifida, hydrocephalus and related issues/conditions.
- Training is attended by staff, trustees and volunteers locally and nationally, relating to Sasbah services, to charity management and legal compliance.
- The reserves policy is reaffirmed annually by the trustees.
- The risk assessment is reviewed periodically by the trustees, and reaffirmed annually.
- Safeguarding is key to Sasbah's operation and training is undertaken annually by all staff and volunteers.

Volunteers

Over 60 volunteers assisted in fundraising, activities and events. Disclosure and Barring Service checks are obtained for volunteers where appropriate.

Trustees

The articles of association provides for a chair elected for a term of office as determined by the board of trustees. There shall be at least three and no more than ten trustees.

New trustees are chosen to ensure representation of related interests, and appropriate skills and experience. They may be co-opted by the trustee committee prior to meetings and on an ongoing basis. New trustees are introduced to the trustee body and to the staff, and are provided with a handbook containing the articles of association, policy manual and other reference material.

The trustees' report was approved by the Board of Trustees.

Tim McDermott-Roe



Mr T McDermott-Roe
Trustee

29 September 2025

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees, who are also the directors of The Sussex Association for Spina Bifida And Hydrocephalus for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND
HYDROCEPHALUS**

I report to the Trustees on my examination of the financial statements of The Sussex Association for Spina Bifida And Hydrocephalus (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 30 September 2025

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	49,483	181,305	230,788	63,922	135,779	199,701
Other trading activities	4	37,778	-	37,778	28,848	-	28,848
Investments	5	2,638	-	2,638	2,114	-	2,114
Total income		89,899	181,305	271,204	94,884	135,779	230,663
Expenditure on:							
Raising funds	6	25,524	-	25,524	24,065	-	24,065
Charitable activities	7	57,115	177,210	234,325	99,653	128,374	228,027
Total expenditure		82,639	177,210	259,849	123,718	128,374	252,092
Net income/(expenditure) and movement in funds		7,260	4,095	11,355	(28,834)	7,405	(21,429)
Reconciliation of funds:							
Fund balances at 1 January 2024		224,270	30,405	254,675	253,104	23,000	276,104
Fund balances at 31 December 2024		231,530	34,500	266,030	224,270	30,405	254,675

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
Current assets					
Trade and other receivables	13	4,955		5,571	
Cash at bank and in hand		263,703		252,152	
		<u>268,658</u>		<u>257,723</u>	
Current liabilities	14	(2,626)		(3,046)	
Net current assets			266,030		254,675
The funds of the charity					
Restricted income funds	16		34,500		30,405
Unrestricted funds	18		231,530		224,270
			<u>266,030</u>		<u>254,675</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29 September 2025

Tim McDermott-Roe 
Mr T McDermott-Roe
Trustee

Company registration number 10994693 (England and Wales)

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS ALSO KNOWN AS SASBAH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

The Sussex Association for Spina Bifida And Hydrocephalus is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 39 Church Street, Eastbourne, East Sussex, BN21 1HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements 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 financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is reported gross with related costs disclosed separately under resources expended.

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. 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.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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' 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.

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 trade and other receivables 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

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	20,383	-	20,383	20,471	-	20,471
Legacies	-	-	-	2,101	-	2,101
Trusts and Foundations	29,100	152,877	181,977	41,350	124,424	165,774
Local Authority Grants	-	28,428	28,428	-	11,355	11,355
	<u>49,483</u>	<u>181,305</u>	<u>230,788</u>	<u>63,922</u>	<u>135,779</u>	<u>199,701</u>
Donations and gifts						
Donations	20,310	-	20,310	18,982	-	18,982
Gift aid	73	-	73	1,489	-	1,489
	<u>20,383</u>	<u>-</u>	<u>20,383</u>	<u>20,471</u>	<u>-</u>	<u>20,471</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,241	10,213
Wallpaper samples & Christmas cards	28,537	18,635
	<u>37,778</u>	<u>28,848</u>
Other trading activities	<u>37,778</u>	<u>28,848</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,638	2,114
	<u>2,638</u>	<u>2,114</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Fundraising event costs	7,138	7,629
Staff costs	15,576	14,772
	<u>22,714</u>	<u>22,401</u>
Trading costs		
Christmas cards	2,810	1,664
	<u>2,810</u>	<u>1,664</u>
Total costs	<u>25,524</u>	<u>24,065</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

7 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£	£
Direct costs		
Staff costs	98,211	91,333
Insurance	2,679	2,398
Project expenditure	84,200	80,033
Advertising	2,781	5,362
Sundry	393	121
	<u>188,264</u>	<u>179,247</u>
Share of support and governance costs (see note 8)		
Support	41,995	44,328
Governance	4,066	4,452
	<u>234,325</u>	<u>228,027</u>
Analysis by fund		
Unrestricted funds	57,115	99,653
Restricted funds	177,210	128,374
	<u>234,325</u>	<u>228,027</u>

8 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	39,828	38,337
Office expenses	2,262	5,848
Bank charges	(95)	143
Governance costs	4,066	4,452
	<u>46,061</u>	<u>48,780</u>
<u>Analysed between:</u>		
Charitable activities	<u>46,061</u>	<u>48,780</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Independent examination fees	682	900
Accountancy	1,512	1,680
Bookkeeping	1,872	1,872
	<u>4,066</u>	<u>4,452</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	682	900
- for other financial services	1,512	1,500
	<u>2,194</u>	<u>2,400</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	9	8
	<u>9</u>	<u>8</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	145,411	137,131
Social security costs	5,482	4,754
Other pension costs	2,722	2,557
	<u>153,615</u>	<u>144,442</u>

The average number of full-time equivalent (FTE) employees during the year was 5 (2023: 5).

There were no employees whose annual remuneration was more than £60,000.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	47,416	43,799

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Trade and other receivables

	2024	2023
	£	£
Amounts falling due within one year:		
Trade receivables	1,375	636
Prepayments and accrued income	3,580	4,935
	<u>4,955</u>	<u>5,571</u>

14 Current liabilities

	2024	2023
	£	£
Accruals and deferred income	2,628	3,048

15 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,722	2,557

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Certain Geographic Area services	-	10,400	(10,400)	-
Combating Social Isolation	9,250	11,888	(21,138)	-
Advisers, Family & Other services	6,589	72,954	(70,543)	9,000
Bourne Free Club & Youth Development	2,000	26,500	(19,500)	9,000
Activities, Holidays, Residential Events and Special Activities	-	39,303	(29,803)	9,500
Work Experience Services of Saspire	12,566	20,260	(25,826)	7,000
	<u>30,405</u>	<u>181,305</u>	<u>(177,210)</u>	<u>34,500</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Certain Geographical Area services	3,000	9,050	(12,050)	-
Combating Social Isolation	-	16,400	(7,150)	9,250
Advisers, Family & Other services	3,000	27,299	(23,710)	6,589
Bourne Free Club & Youth Development	17,000	15,225	(30,225)	2,000
Activities, Holidays, Residential Events and Special Activities	-	36,305	(36,305)	-
Work Experience Services of Saspire	-	31,500	(18,934)	12,566
	<u>23,000</u>	<u>135,779</u>	<u>(128,374)</u>	<u>30,405</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

17 Restricted income funds

Purpose	Payee	£
Certain Geographic Area services		
Contribution towards the costs of any services restricted to specified geographical locations.		
	Miss Pannett Charitable Trust	250
	West Sussex Travel Society	1,000
	Haywards Heath Town Council	350
	Lewes Town Council	2,000
	Isabel Blackman Foundation	3,000
	Marsh Charitable Trust	1,200
	Frances and Eric Ford Charity Trust	500
	Longley Trust	1,000
	Adur District Council	1,100
		10,400
Combating Social Isolation		
Contribution towards the costs of services combatting social isolation.		
	Ernest Kleinwort Charitable Trust	6,000
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,500
	Charlotte Marshall Charitable Trust	488
	Burgess Hill Town Council	400
	RTR Foundation (Rix-Thompson-Rothenberg)	3,500
		11,888
Advisers, Family & Other services		
Contribution towards the costs of advice and advocacy and family support.		
	National Lottery Community Organisations Cost of Living Fund	40,135
	Garfield Weston Foundation	8,000
	Southern Gas Network (SGN) Safe and Warm	17,939
	Robert Orpwood Blott Settlement	1,000
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,000
	Lewes District Council	1,900
	Foreshore Charitable Trust	1,080
	Warburtons Foundation	400
	Horsham District Council Lottery	1,500
		72,954
Bourne Free Club & Youth Development		
Contribution towards the costs of a youth development programme.		
	Sussex Community Foundation	8,000
	Barbara Ward Children's Foundation	6,000
	Roy Hudson Trust	500
	East Sussex County Council - Life More Ordinary	2,000
	Langdale Trust	4,000
	Robert McAlpine Foundation	6,000
		26,500

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

17 Restricted income funds (Continued)

Activities, Holidays, Residential Events and Special Activities

Contribution towards the costs of age-specific residential / respite breaks and special activities.

East Sussex County Council - Short Breaks	19,178
Wellesley Charitable Foundation	2,000
Happy Days Children's Charity	1,500
Bruce Wake Charitable Trust	4,000
D'Oyly Carte Charitable Trust	3,500
John and Irene Foster Charity	500
Tesco Community Grants	1,125
Bentley Advancing Lives Grants	500
Shanly Foundation	3,000
Robert McAlpine Foundation	4,000
	39,303

Work Experience Services of Saspire

Contribution towards the costs of work experience and training.

Axis Foundation	1,760
Douglas Arter Foundation	500
Austin and Hope Pilkington Trust	1,000
Patricia Routledge Foundation	2,000
February Foundation	5,000
John Lewis Foundation	10,000
	20,260

Total restricted funds	181,305
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**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
New Premises	80,000	-	-	80,000
Advisers	30,000	-	-	30,000
Social/Digital Inclusion	30,000	-	-	30,000
Family Support	20,000	-	-	20,000
Community Development	20,000	-	-	20,000
Work Experience	40,000	-	-	40,000
General funds	4,270	89,899	(82,639)	11,530
	<u>224,270</u>	<u>89,899</u>	<u>(82,639)</u>	<u>231,530</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
New Premises	80,000	-	-	80,000
Advisers	30,000	-	-	30,000
Social/Digital Inclusion	30,000	-	-	30,000
Family Support	20,000	-	-	20,000
Community Development	20,000	-	-	20,000
Work Experience	40,000	-	-	40,000
General funds	33,104	94,884	(123,718)	4,270
	<u>253,104</u>	<u>94,884</u>	<u>(123,718)</u>	<u>224,270</u>

New Premises

Monies set aside to contribute towards the purchase of a new premises if needed in the future.

Adviser

Monies set aside in case there is a shortfall in funding for the Advice and Advocacy service.

Social/Digital Inclusion

Monies set aside in case there is a shortfall in funding for the social and digital inclusion activities.

Family Support

Monies set aside in case there is a shortfall in funding for family support which includes residential activities and individual support.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

18 Unrestricted funds (Continued)

Community Development

Monies set aside for the future development of services and activities if needed.

Work Experience

Monies set aside in case there is a shortfall in funding or income for our work experience activities carried out in Saspire.

19 Unrestricted income funds

Payee	£
Fitton Trust	300
Murphy Neumann Charity	2,000
Anonymous	500
B&L Leach Family Trust	20,000
EF & MG Hall Charitable Trust	1,000
Childwick Trust	5,000
Fitton Trust	300
Total unrestricted funds	29,100

The 2023 financial statements incorrectly disclosed a grant of £1,500 from Murphy Neumann Charity. The correct amount received was £2,000. We would like to thank and acknowledge Murphy Neumann Charity for their generous support.

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	231,530	34,500	266,030
	<u>231,530</u>	<u>34,500</u>	<u>266,030</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	224,270	30,405	254,675
	<u>224,270</u>	<u>30,405</u>	<u>254,675</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS
ALSO KNOWN AS SASBAH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2024***

21 Related party transactions

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

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1175032

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

Ashdown Hurrey
Chartered Accountant & Business Advisers
20 Havelock Road
Hastings
East Sussex
TN34 1BP

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

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FOR THE YEAR ENDED 31 DECEMBER 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are defined in clause 3 of the articles of association as:

The objects of the Association are the relief of persons who have spina bifida and/or hydrocephalus or allied or related disorders who are resident or were formerly resident in the counties of East and West Sussex and adjacent areas by providing for their care, welfare, treatment, education and integration into society.

The charity's mission statement is "Our mission is to support all people in Sussex affected by spina bifida, hydrocephalus and other related conditions to achieve their potential, whilst promoting understanding of, and respect for, those with these conditions."

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing the services described below under "Meeting Objectives".

Grant making

Sasbah changed its policy on welfare grants in 2013 to reflect the fact that assistance to members may be given in finding grants for welfare purposes from outside bodies, but that welfare grants to individuals will not be made by Sasbah itself.

ACHIEVEMENT AND PERFORMANCE

The charity works to achieve its objectives in the following ways, which are further described in the Impact Report (q.v.). In planning activities the trustees have given due regard to the Charity Commission's guidance on public benefit.

Meeting Objectives

The charity meets its objectives and public benefit duties by providing services to groups and to individuals as listed below.

Services to Groups

- Day events: 309 were held, including sports, games, meals out, theatre trips and crafts.
- 45 Meetings of local support groups were held around the county, enabling service users, families and staff to meet each informally.
- Bourne Free Youth Club in Eastbourne is run by Sasbah and met fortnightly open to those with any physical and/or learning disability. This also became a fortnightly online group throughout the year.
- 36 people with disabilities attended a well established social enterprise providing work experience to service users, and employing a centre manager and a training & development officer. Contracts of work were completed by staff and volunteers and service users.
- 248 online support groups were delivered throughout the year including bingo, art, cookery, games, quizzes, exercise classes, Bourne Free and Virtual Advisors.
- Our youth development programme included 3 residential breaks.

Services to Individuals

- Personal service provided to over 500 service users and a further 500 plus of their families or carers.
- Advisers gave individual support and advice on benefits, finance, health, education, accommodation, transport, relationships, care issues etc.
- Assistance was provided in finding external funds to benefit service user's welfare.
- An NHS Clinic at Chailey Clinical Services was run in partnership with Sasbah, and Sasbah provided an adviser.
- Family support linked families to share experiences, make them more resilient and to support them in their caring duties.
- Newsletter was widely distributed in 2023. An E-news letter was distributed monthly.
- Website at www.sasbah.org.uk was updated and rebranded in 2019, this has been maintained.
- Gun Hill Centre was used for social enterprise activity and provided an activity base and point of contact.
- Sasbah's Adviser service supported many people in Sussex affected by reductions in government support.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Sources

Funding is attracted from many sources including trusts, county councils and other local authorities. Major funders are listed in the notes to the accounts. Active fundraising is maintained in the community, including collections and events. SASBAH staff includes a fundraiser and community development worker who organise grant applications and fundraising activities. Sasbah Christmas cards are distributed by Saspire. The pandemic had a major effect on this and in 2023 most funds were sourced from grant providers and the Government via the many emergency pots that emerged.

Performance

Income has been sustained during the year despite a difficult fundraising climate; we have continued to maintain a good relationship with trusts and foundations to whom we are well known. Planned services and activities have been continued and developed, and reserves have been maintained. The charity endeavours to recover some overhead costs within service grants, using full cost recovery procedures. The budget for 2024 has been approved.

Investment policy

The charity does not have any investments other than cash deposits.

Reserves policy

In accordance with CC19 the Trustees have adopted the following policy:

The charity needs to hold financial reserves in order to:

- assure continuity of support to those it benefits
- assure continuity of employment to its staff
- permit any changes needed to be made in an orderly manner
- provide some capacity to launch new projects

For these purposes the Trustees aim to hold monies equivalent to between 4 and 12 months average expenditure, overall and within each of the charity's projects. The Trustees will allocate or retain monies for each of the projects to achieve the above reserves level as funds become available. The Trustees will review the actual reserves level annually and reallocate funds accordingly.

Political Contributions

The charity does not make political contributions.

FUTURE PLANS

- To continue to develop our provision meeting the needs of our service users.
- To ensure that suitable activities and support are provided for older service users.
- To expand the activities of Saspire in house as a Sasbah service.
- To continue to develop new strategic and business plans for Sasbah.
- To maintain and where necessary to enhance existing service provision to meet service users' needs.
- Continually develop initiatives for data management and measuring outcomes.
- Plans to develop on the hybrid style of support services that we have developed and to maintain the digital inclusion work we have created.
- Expand on our digital transformation as an organisation.
- Progress plans to look for a new head office - with the potential of buying our own property.
- Recruiting more trustees will be a focus for 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document of the charity, which was founded in 1965, is the Constitution adopted at its AGM in 1995 and amended in conjunction with the Charity Commission in April 1999. However in 2018 the charity was incorporated and so now has articles of association that were adopted on 1st January 2018. The Association is run by a Board of Trustees. The committee meets quarterly and includes adults with relevant skills and experience. All staff report to the Chief Executive Officer who in turn reports to the board.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The articles of association provides for a Chair elected for a term of office as determined by the Board of Trustees. There shall be at least three and no more than ten Trustees.

New trustees are chosen to ensure representation of related interests, and appropriate skills and experience. They may be co-opted by the trustee committee prior to meetings and on an ongoing basis. New trustees are introduced to the trustee body and to the staff, and are provided with a handbook containing the articles of association, policy manual and other reference material.

Risk Policy

The Trustees consider that the main areas of risk to the charity are data loss, external claims, income loss and personnel loss. The Trustees assess these risks in each area of activity and introduce procedures to eliminate risks and minimise those which cannot be eliminated. The Association maintains employer's and public liability insurance. The Trustees review the areas of risk and procedures annually to ensure that new risks are identified and that the exposure to risk is minimised.

Investment Powers

The trustees are empowered to invest widely under Clause 4 & 8 of the articles of association. However the charity does not hold sufficient funds to justify investments other than deposit and current bank accounts. Such accounts are chosen so as to balance convenience, security, reasonable interest, and good service, and to spread risk.

Volunteers

Over 60 volunteers assisted in fundraising, activities and events. Disclosure and Barring Service checks are obtained for volunteers where appropriate.

Management

- The Chief Executive Officer runs SASBAH with the Trustees.
- A handbook is maintained as a reference for staff and volunteers.
- Training is provided in spina bifida, hydrocephalus and related issues / conditions..
- Training is attended by staff, Trustees and volunteers locally and nationally, relating to SASBAH services, to charity management, legal compliance and to social enterprise.
- The reserves policy is reaffirmed annually by the Trustees.
- The risk assessment is reviewed periodically by the Trustees, and reaffirmed annually.
- Safeguarding is key to Sasbah's operation and training is undertaken annually by all.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
10994693 (England and Wales)

Registered Charity number
1175032

Registered office
SASBAH Office
Units 5 & 6 Swan Wood Park
Gun Hill
Horam
East Sussex
TN21 0LL

Trustees

M West
H Lewis
C Kirby
T McDermott-Roe
I Wooler

Company Secretary
R Sanglaji

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S R Sampson BFP FCA FCIE DChA

Ashdown Hurrey

Chartered Accountant & Business Advisers

20 Havelock Road

Hastings

East Sussex

TN34 1BP

Advisers

Banks

NatWest, Carfax, Horsham, West Sussex, RH12 1YZ

CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4JQ

Virgin Money PLC, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Payroll

Aequitas Ltd, 1 Swan Wood Park, Gun Hill, Horam, TN21 0LL

Chief Executive

The senior employee is the Chief Executive Office, Romeen Sanglaji

Accountants

Ashdown Hurrey, Accountants & Business Advisors, 20 Havelock Rd, Hastings, East Sussex, TN34 1BP

Director and Company Secretary

Romeen Sanglaji

SASPIRE

Saspire Ltd was incorporated as a wholly owned subsidiary of SASBAH on 13th April 2010, company number 07221776. Since the incorporation of SASBAH this has become an in house SASBAH service. The company was struck off on 31 January 2023.

Activity

It is the aim of Saspire to provide work experience and personal development to SASBAH volunteers and service users. The two main long term sources of revenue are contracts with third parties for outsourced work and direct sale of products such as Christmas/greetings cards and other goods. This activity has been incorporated into SASBAH.

Approved by order of the board of trustees on 29 August 2024 and signed on its behalf by:

T McDermott-Roe - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

Independent examiner's report to the trustees of The Sussex Association for Spina Bifida and Hydrocephalus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

S R Sampson BFP FCA FCIE DChA
The Institute of Chartered Accountants in England and Wales

Ashdown Hurrey
Chartered Accountant & Business Advisers
20 Havelock Road
Hastings
East Sussex
TN34 1BP

29 August 2024

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	63,922	135,779	199,701	215,028
Other trading activities	4	28,848	-	28,848	27,673
Investment income	5	2,114	-	2,114	566
Total		<u>94,884</u>	<u>135,779</u>	<u>230,663</u>	<u>243,267</u>
EXPENDITURE ON					
Raising funds	6	24,065	-	24,065	20,008
Charitable activities	7				
Charitable Activities		96,930	128,374	225,304	204,241
Other	8	2,723	-	2,723	2,575
Total		<u>123,718</u>	<u>128,374</u>	<u>252,092</u>	<u>226,824</u>
NET INCOME/(EXPENDITURE)		(28,834)	7,405	(21,429)	16,443
RECONCILIATION OF FUNDS					
Total funds brought forward		253,104	23,000	276,104	259,661
TOTAL FUNDS CARRIED FORWARD		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,104</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Investments	16	-	-	-	100
CURRENT ASSETS					
Debtors	17	5,571	-	5,571	7,002
Cash at bank		221,747	30,405	252,152	271,871
		<u>227,318</u>	<u>30,405</u>	<u>257,723</u>	<u>278,873</u>
CREDITORS					
Amounts falling due within one year	18	(3,048)	-	(3,048)	(2,869)
NET CURRENT ASSETS		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,004</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,104</u>
NET ASSETS		<u>224,270</u>	<u>30,405</u>	<u>254,675</u>	<u>276,104</u>
FUNDS	19				
Unrestricted funds				224,270	253,104
Restricted funds				<u>30,405</u>	<u>23,000</u>
TOTAL FUNDS				<u>254,675</u>	<u>276,104</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2024 and were signed on its behalf by:

T McDermott-Roe - Trustee

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. STATUTORY INFORMATION

The Sussex Association for Spina Bifida and Hydrocephalus is a private company, limited by guarantee, registered in England & Wales. The company's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Preparation of consolidated financial statements

The financial statements contain information about The Sussex Association for Spina Bifida and Hydrocephalus as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is reported gross with related costs disclosed separately under resources expended.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments

As required by the Statement of Recommended Practice, investment assets are included at cost. Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the period in which they occur. It is the aim of the company for the investments held to provide an investment return to the charity.

Government Grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations	19,319	-	19,319	18,083
Gift Aid	1,489	-	1,489	2,432
Fund Raising	1,765	-	1,765	610
Local Authority Grants	-	7,450	7,450	22,702
Trusts and Foundations	41,350	128,328	169,678	171,201
	<u>63,924</u>	<u>135,779</u>	<u>199,701</u>	<u>215,028</u>

4. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	10,213	4,999
Wallpaper samples & Christmas cards	18,635	22,674
	<u>28,848</u>	<u>27,673</u>

5. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>2,114</u>	<u>566</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

6. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Staff costs	14,772	14,787
Fundraising Event Costs	7,629	3,308
Christmas cards	1,664	1,913
	<u>24,065</u>	<u>20,008</u>

7. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fieldwork and Support	71,313	158,778	230,091	200,142
Insurance	2,398	-	2,398	2,227
Payroll & Bookkeeping Services	1,872	-	1,872	1872
	<u>75,583</u>	<u>158,778</u>	<u>234,361</u>	<u>204,241</u>

8. OTHER

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Support Costs - Finance	143	-	143	175
Governance Costs	2,580	-	2,580	2,400
	<u>2,723</u>	<u>-</u>	<u>2,723</u>	<u>2,575</u>

9. ACCOUNTANTS FEES

	31.12.23 £	31.12.22 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>2,400</u>	<u>2,400</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

	2023 £	2022 £
Amounts included under resources expended are:		
Direct Charitable (Direct Services & Support)	127,363	115,043
Fundraising	14,523	13,201
	<u>141,886</u>	<u>128,244</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Full Time	3	3
Part Time	7	6
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The number of full time equivalent staff during the year ended 31 December 2022 totalled 5.5 (Directly Charitable - 5, Fundraising, Publicity & Development - 0.5)

Staff costs contains the following items:

	2023 £	2022 £
Wages and salaries	137,131	124,463
Social security	4,754	4,781
	<u>141,885</u>	<u>128,244</u>
Employer's contribution to defined contribution pension schemes	2,557	2,410
	<u>144,442</u>	<u>130,654</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

12. COMPARATIVES (2022) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,375	144,653	215,028
Other trading activities	27,673	-	27,673
Investment income	566	-	566
Total	98,614	144,653	243,267
EXPENDITURE ON			
Raising funds	20,008	-	20,008
Charitable activities			
Charitable Activities	57,200	147,041	204,241
Other	2,575	-	2,575
Total	79,783	147,041	226,824
NET INCOME/(EXPENDITURE)	18,831	(2,388)	16,443
RECONCILIATION OF FUNDS			
Total funds brought forward	234,273	25,388	259,661
TOTAL FUNDS CARRIED FORWARD	253,104	23,000	276,104

13. RESTRICTED INCOME FUNDS

Within the charity's income as described in note 3 were funds for restricted purposes, the main items of which were as follows;

Purpose	Payee	£
Contribution towards the cost of services in certain geographic areas		
	Lewes Town Council	1,000
	Miss Pannett Charitable Trust	250
	Mrs A Lacy Tate Charitable Trust	1,000
	Isabel Blackman Foundation	3,000
	Francis and Eric Ford Charity Trust	500
	Longley Trust	800
	Sir Jules Thorn Charitable Trust-Ann Rylands Fund	2,500
Contribution towards the cost of services combating social isolation		
	Burgess Hill Town Council	300
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,500
	Crawley Borough Council	600
	Horsham District Community Lottery	500
	Brian Mitchell Charitable Settlement	2,000
	Woodroffe Benton Foundation	1,500
	Robert McAlpine	10,000
Contribution towards the cost of advisers, family & other services		
	Haywards Heath Town Council	250
	Postcode Society Trust	16,000
	Crawley Borough Council	400

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. RESTRICTED INCOME FUNDS - continued

Horsham District Community Lottery	500
Lewes District Council	1,900
Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,000
BDNA Trust	800
SGN/CSE Safe and Warm Community Scheme	6,449
Contribution towards the cost of the Bourne Free Club & youth development	
Barbara Ward Children's Foundation	6,000
Rowen Bentall Charitable Trust	250
Focus Foundation	2,975
Police Property Act Fund	500
Prince of Wales Charitable Foundation	3,000
Carmela & Ronnie Pignatelli Foundation	2,500
Contribution towards activities, holidays, residential events & special activities	
BBC Children In Need	10,000
East Sussex County Council - Short Breaks	4,305
Happy Days Children's Charity	1,500
Shanly Foundation	3,000
Gatwick Area Charitable Trust	1,000
Hedley Foundation	2,000
Joan Wilkinson Charitable Trust	1,000
Bruce Wake Charitable Trust	3,000
W O Street Charitable Trust	3,500
Boshier Hinton Foundation	2,000
Fonthill Foundation	1,500
Bluespark Foundation	1,500
East Sussex County Council - Life More Ordinary	2,000
Contribution towards the work experience services of Saspire	
Douglas Arter Foundation	500
Patricia Routledge Foundation	2,000
February Foundation	5,000
Thomas Wall Trust	5,000
John Lewis Foundation	19,000
Total Restricted Income Funds	<u>135,779</u>

All such receipts were wholly expended during the year in accordance with the donors' wishes, except for the following which have been carried forward for expenditure in 2024.

The Robert McAlpine Foundation	8,000
Prince of Wales Charitable Foundation	2,000
Crawley Borough Council	750
Woodroffe Benton Foundation	1,250
BDNA Trust	466
SGN/CSE Safe and Warm Community Scheme	5,373
February Foundation	2,900
Thomas Wall Trust	3,333
John Lewis Foundation	6,333
	<u>30,405</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

14. UNRESTRICTED INCOME FUNDS

Within the Charity's income as described in note 3 were funds for unrestricted purposes received from Trusts and Foundations, the main items of which were as follows:

	£
CM Keyser Charitable Trust	200
Murphy Neumann Charity	1,500
Louise Dobson Charitable Trust	50
Anonymous	500
Chalk Cliff Trust	5,000
Healey Family Charitable Trust	10,000
B&L Leach Family Trust	22,000
EF & MG Hall Charitable Trust	1,000
Marsh Charitable Trust	1,100
	41,350

15. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY UNDERTAKING

The charity has one wholly owned subsidiary undertaking which was incorporated on 13 April 2010; Saspire Limited, registered office address: Units 5 & 6 Swan Wood Park, Gun Hill, Horam, East Sussex, TN21 0JS.

Saspire Limited was dormant at the start of the year and was struck off the Companies House Register on 31 January 2023.

16. FIXED ASSET INVESTMENTS

There are no investment assets outside the UK.

The cost of investment in subsidiary represents the cost of shares in the subsidiary undertaking Saspire Limited which is wholly owned and registered in England. The principal activity of the company is to be financially self sufficient and able to donate surplus revenue as "profits" to SASBAH.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	636	1,694
Amounts owed by group undertakings	-	531
Prepayments	4,935	4,777
	5,571	7,002

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Accruals and deferred income	2,868	2,869
Accrued expenses	180	-
	<u>3,048</u>	<u>2,869</u>

19. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	33,104	(28,834)	4,270
Designated Fund	220,000	-	220,000
	<u>253,104</u>	<u>(28,834)</u>	<u>224,270</u>
Restricted funds			
Restricted Funds	23,000	7,405	30,405
	<u>276,104</u>	<u>(21,429)</u>	<u>254,675</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,884	(123,718)	(28,834)
Restricted funds			
Restricted Funds	135,779	(128,374)	7,405
	<u>230,663</u>	<u>(252,092)</u>	<u>(21,429)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	54,273	18,831	(40,000)	33,104
Designated Fund	180,000	-	40,000	220,000
	<u>234,273</u>	<u>18,831</u>	<u>-</u>	<u>253,104</u>
Restricted funds				
Restricted Funds	25,388	(2,388)	-	23,000
	<u>259,661</u>	<u>16,443</u>	<u>-</u>	<u>276,104</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,614	(79,783)	18,831
Restricted funds			
Restricted Funds	144,653	(147,041)	(2,388)
TOTAL FUNDS	243,267	(226,824)	16,443

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	54,273	(10,003)	(40,000)	4,270
Designated Fund	180,000	-	40,000	220,000
	234,273	(10,003)	-	224,270
Restricted funds				
Restricted Funds	25,388	5,017	-	30,405
TOTAL FUNDS	259,661	(4,986)	-	254,675

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,498	(203,501)	(10,003)
Restricted funds			
Restricted Funds	280,432	(275,415)	5,017
TOTAL FUNDS	473,930	(478,916)	(4,986)

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

20. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 31 December 2023.

21. UNRESTRICTED FUNDS

The committee has allocated the following amounts to designated funds in accordance with the Charity's reserves policy and 2023 budgets:

	2023 £	2022 £
Housing Project Fund * / New Premises	80,000	80,000
Adviser Services Fund	30,000	30,000
Social Coordinators	30,000	30,000
Family Support	20,000	20,000
Community Development	20,000	20,000
Work Experience	40,000	40,000
	220,000	220,000
Free Reserves	4,270	33,104
	224,270	253,104

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1175032

Accounts

REGISTERED COMPANY NUMBER: 10994693 (England and Wales)
REGISTERED CHARITY NUMBER: 1175032

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

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FOR THE YEAR ENDED 31 DECEMBER 2022

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THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are defined in clause 3 of the articles of association as:

The objects of the Association are the relief of persons who have spina bifida and/or hydrocephalus or allied or related disorders who are resident or were formerly resident in the counties of East and West Sussex and adjacent areas by providing for their care, welfare, treatment, education and integration into society.

The charity's mission statement is "Our mission is to support all people in Sussex affected by spina bifida, hydrocephalus and other related conditions to achieve their potential, whilst promoting understanding of, and respect for, those with these conditions."

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing the services described below under "Meeting Objectives".

Grant making

Sasbah changed its policy on welfare grants in 2013 to reflect the fact that assistance to members may be given in finding grants for welfare purposes from outside bodies, but that welfare grants to individuals will not be made by Sasbah itself.

ACHIEVEMENT AND PERFORMANCE

The charity works to achieve its objectives in the following ways, which are further described in the Impact Report (q.v.). In planning activities the trustees have given due regard to the Charity Commission's guidance on public benefit.

Meeting Objectives

The charity meets its objectives and public benefit duties by providing services to groups and to individuals as listed below.

Services to Groups

- Day events: 211 were held, including sports, games, meals out, theatre trips and crafts.
- 46 Meetings of local support groups were held around the county, enabling service users, families and staff to meet each informally.
- Bourne Free Youth Club in Eastbourne is run by Sasbah and met fortnightly open to those with any physical and/or learning disability. This also became a fortnightly online group throughout the year.
- 36 people with disabilities attended a well established social enterprise providing work experience to service users, and employing a centre manager and a training & development officer. Contracts of work were completed by staff and volunteers and service users.
- 222 online support groups were delivered throughout the year including bingo, art, cookery, games, quizzes, exercise classes, Bourne Free and Virtual Advisors.
- Our youth development programme included 3 residential breaks.

Services to Individuals

- Personal service provided to over 500 service users and their families or carers.
- Advisers gave individual support and advice on benefits, finance, health, education, accommodation, transport, relationships, care issues etc.
- Assistance was provided in finding external funds to benefit service user's welfare.
- An NHS Clinic at Chailey Clinical Services was run in partnership with Sasbah, and Sasbah provided an adviser.
- Family support linked families to share experiences, make them more resilient and to support them in their caring duties.
- Newsletter was widely distributed in 2022. An E-news letter was distributed monthly.
- Website at www.sasbah.org.uk was updated and rebranded in 2019, this has been maintained.
- Gun Hill Centre was used for social enterprise activity and provided an activity base and point of contact.
- Sasbah's Adviser service supported many people in Sussex affected by reductions in government support.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Sources

Funding is attracted from many sources including trusts, county councils and other local authorities. Major funders are listed in the notes to the accounts. Active fundraising is maintained in the community, including collections and events. SASBAH staff includes a fundraiser and community development worker who organise grant applications and fundraising activities. Sasbah Christmas cards are distributed by Saspire. The pandemic had a major effect on this and in 2022 most funds were sourced from grant providers and the Government via the many emergency pots that emerged.

Performance

Income has been sustained during the year despite a difficult fundraising climate; we have continued to maintain a good relationship with trusts and foundations to whom we are well known. Planned services and activities have been continued and developed, and reserves have been maintained. The charity endeavours to recover some overhead costs within service grants, using full cost recovery procedures. The budget for 2023 has been approved.

Saspire Funding

Saspire's business plan indicates that although its level of activity is developing, the company will not be profitable for some time, if ever. Sasbah fundraising has been successful in obtaining restricted grant funding for the purpose of social enterprise so that Saspire does not form a net cost to the other funds of the charity. However, as the turnover is not as high as we anticipated and the fact that government have increased the trading levels for charities, it has been decided to keep the service within Sasbah.

Investment policy

The charity holds investments in the form of cash deposits and shares in a subsidiary.

Reserves policy

In accordance with CC19 the Trustees have adopted the following policy:

The charity needs to hold financial reserves in order to:

- assure continuity of support to those it benefits
- assure continuity of employment to its staff
- permit any changes needed to be made in an orderly manner
- provide some capacity to launch new projects

For these purposes the Trustees aim to hold monies equivalent to between 4 and 12 months average expenditure, overall and within each of the charity's projects. The Trustees will allocate or retain monies for each of the projects to achieve the above reserves level as funds become available. The Trustees will review the actual reserves level annually and reallocate funds accordingly.

Political Contributions

The charity does not make political contributions.

FUTURE PLANS

- To continue to develop our provision meeting the needs of our service users.
- To ensure that suitable activities and support are provided for older service users.
- To expand the activities of Saspire in house as a Sasbah service.
- To continue to develop new strategic and business plans for Sasbah.
- To maintain and where necessary to enhance existing service provision to meet service users' needs.
- Continually develop initiatives for data management and measuring outcomes.
- Plans to develop on the hybrid style of support services that we have developed and to maintain the digital inclusion work we have created.
- Expand on our digital transformation as an organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The governing document of the charity, which was founded in 1965, is the Constitution adopted at its AGM in 1995 and amended in conjunction with the Charity Commission in April 1999. However in 2018 the charity was incorporated and so now has articles of association that were adopted on 1st January 2018. The Association is run by a Board of Trustees. The committee meets quarterly and includes adults with relevant skills and experience. All staff report to the Chief Executive Officer who in turn reports to the board.

Trustees

The articles of association provides for a Chair elected for a term of office as determined by the Board of Trustees. There shall be at least three and no more than ten Trustees.

New trustees are chosen to ensure representation of related interests, and appropriate skills and experience. They may be co-opted by the trustee committee prior to meetings and on an ongoing basis. New trustees are introduced to the trustee body and to the staff, and are provided with a handbook containing the articles of association, policy manual and other reference material.

Risk Policy

The Trustees consider that the main areas of risk to the charity are data loss, external claims, income loss and personnel loss. The Trustees assess these risks in each area of activity and introduce procedures to eliminate risks and minimise those which cannot be eliminated. The Association maintains employer's and public liability insurance. The Trustees review the areas of risk and procedures annually to ensure that new risks are identified and that the exposure to risk is minimised.

Investment Powers

The trustees are empowered to invest widely under Clause 4 & 8 of the articles of association. However the charity does not hold sufficient funds to justify investments other than deposit and current bank accounts. Such accounts are chosen so as to balance convenience, security, reasonable interest, and good service, and to spread risk.

Volunteers

Over 60 volunteers assisted in fundraising, activities and events. Disclosure and Barring Service checks are obtained for volunteers where appropriate.

Management

- The Chief Executive Officer runs SASBAH with the Trustees.
- A handbook is maintained as a reference for staff and volunteers.
- Sub-committees exist for finance & risk management. Training is provided in spina bifida, hydrocephalus and related issues / conditions..
- Training is attended by staff, Trustees and volunteers locally and nationally, relating to SASBAH services, to charity management, legal compliance and to social enterprise.
- The reserves policy is reaffirmed annually by the Trustees.
- The risk assessment is reviewed periodically by the Trustees, and reaffirmed annually.
- Safeguarding is key to Sasbah's operation and training is undertaken annually by all.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
10994693 (England and Wales)

Registered Charity number
1175032

Registered office
SASBAH Office
Units 5 & 6 Swan Wood Park
Gun Hill
Horam
East Sussex
TN21 0LL

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

M West

H Lewis

C Kirby

T McDermott-Roe (part of year, appointed)

I Wooler (part of year, appointed)

Company Secretary

R Sanglaji

Independent Examiner

Ashdown Hurrey Auditors Limited

Statutory Auditors

20 Havelock Road

Hastings

East Sussex

TN34 1BP

Advisers

Banks

NatWest, Carfax, Horsham, West Sussex, RH12 1YZ

CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4JQ

Virgin Money PLC, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Payroll

Aequitas Ltd, 1 Swan Wood Park, Gun Hill, Horam, TN21 0LL

Chief Executive

The senior employee is the Chief Executive Office, Romeen Sanglaji

SASPIRE

Saspire Ltd was incorporated as a wholly owned subsidiary of SASBAH on 13th April 2010, company number 07221776. Since the incorporation of SASBAH this has become an in house SASBAH service. At the end of 2021 we closed down the company by notifying Companies House.

Activity

It is the aim of Saspire to provide work experience and personal development to SASBAH volunteers and service users. The two main long term sources of revenue are contracts with third parties for outsourced work and direct sale of products such as Christmas/greetings cards and other goods. It has also been realised that the social enterprise will rely on a level of grant income.

Funding

In 2022, in addition to trading income the project has been supported by funding from:

Thomas Wall Foundation, Sussex Community Foundation and an anonymous foundation.

Staffing and Facilities

Saspire is run by the Chief Executive of SASBAH with assistance from a Centre Manager, Training & Development Officer and volunteers.

Approved by order of the board of trustees on 19 September 2023 and signed on its behalf by:



H Lewis - Trustee

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees (who are also the directors of The Sussex Association for Spina Bifida and Hydrocephalus for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

Independent examiner's report to the trustees of The Sussex Association for Spina Bifida and Hydrocephalus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



S R Sampson BFP FCA FCIE DChA

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

21 September 2023

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	70,375	144,653	215,028	240,943
Other trading activities	4	27,673	-	27,673	32,632
Investment income	5	566	-	566	275
Other income	6	-	-	-	873
Total		<u>98,614</u>	<u>144,653</u>	<u>243,267</u>	<u>274,723</u>
EXPENDITURE ON					
Raising funds	7	20,008	-	20,008	18,792
Charitable activities	8				
Charitable Activities		57,200	147,041	204,241	179,187
Other	9	2,575	-	2,575	2,496
Total		<u>79,783</u>	<u>147,041</u>	<u>226,824</u>	<u>200,475</u>
NET INCOME/(EXPENDITURE)		18,831	(2,388)	16,443	74,248
RECONCILIATION OF FUNDS					
Total funds brought forward		234,273	25,388	259,661	185,413
TOTAL FUNDS CARRIED FORWARD		<u><u>253,104</u></u>	<u><u>23,000</u></u>	<u><u>276,104</u></u>	<u><u>259,661</u></u>

The notes form part of these financial statements

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Investments	17	100	-	100	100
CURRENT ASSETS					
Debtors	18	7,002	-	7,002	7,801
Cash at bank		248,871	23,000	271,871	254,628
		<u>255,873</u>	<u>23,000</u>	<u>278,873</u>	<u>262,429</u>
CREDITORS					
Amounts falling due within one year	19	(2,869)	-	(2,869)	(2,868)
NET CURRENT ASSETS		<u>253,004</u>	<u>23,000</u>	<u>276,004</u>	<u>259,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>253,104</u>	<u>23,000</u>	<u>276,104</u>	<u>259,661</u>
NET ASSETS		<u>253,104</u>	<u>23,000</u>	<u>276,104</u>	<u>259,661</u>
FUNDS	20				
Unrestricted funds				253,104	234,273
Restricted funds				<u>23,000</u>	<u>25,388</u>
TOTAL FUNDS				<u>276,104</u>	<u>259,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2023 and were signed on its behalf by:



H Lewis - Trustee

The notes form part of these financial statements

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. STATUTORY INFORMATION

The Sussex Association for Spina Bifida and Hydrocephalus is a private company, limited by guarantee, registered in England & Wales. The company's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Preparation of consolidated financial statements

The financial statements contain information about The Sussex Association for Spina Bifida and Hydrocephalus as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is reported gross with related costs disclosed separately under resources expended.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES - continued

Fixed asset investments

As required by the Statement of Recommended Practice, investment assets are included at cost. Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the period in which they occur. It is the aim of the company for the investments held to provide an investment return to the charity.

Government Grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Collections	-	-	-	25
Donations	17,583	500	18,083	22,229
Gift Aid	2,432	-	2,432	296
Fund Raising	610	-	610	905
Local Authority Grants	-	22,702	22,702	3,970
Trusts and Foundations	49,750	121,451	171,201	213,518
	<u>70,375</u>	<u>144,653</u>	<u>215,028</u>	<u>240,943</u>

4. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	4,999	7,683
Wallpaper samples & Christmas cards	22,674	24,949
	<u>27,673</u>	<u>32,632</u>

5. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>566</u>	<u>275</u>

6. OTHER INCOME

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.12.22	31.12.21
	£	£
Small Business Grant Fund	-	873
	<u>-</u>	<u>873</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Staff costs	14,787	14,617
Fundraising Event Costs	3,308	4,059
Christmas cards	1,913	116
	<u>20,008</u>	<u>18,792</u>

8. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fieldwork and Support	53,101	147,041	200,142	175,090
Insurance	2,227	-	2,227	2,405
Payroll & Bookkeeping Services	1,872	-	1,872	1,692
	<u>57,200</u>	<u>147,041</u>	<u>204,241</u>	<u>179,187</u>

9. OTHER

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Support Costs - Finance	175	-	175	96
Governance Costs	2,400	-	2,400	2,400
	<u>2,575</u>	<u>-</u>	<u>2,575</u>	<u>2,496</u>

10. INDEPENDENT EXAMINERS' REMUNERATION

	31.12.22 £	31.12.21 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>2,400</u>	<u>2,400</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

12. STAFF COSTS

	2022 £	2021 £
Amounts included under resources expended are:		
Direct Charitable (Direct Services & Support)	115,043	121,767
Fundraising	13,201	14,390
	<u>128,244</u>	<u>136,157</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Full Time	3	3
Part Time	6	6
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The number of full time equivalent staff during the year ended 31 December 2022 totalled 5.5 (Directly Charitable - 5, Fundraising, Publicity & Development - 0.5)

Staff costs contains the following items:

	2022 £	2021 £
Wages and salaries	123,463	130,562
Social security	4,781	5,595
	<u>128,244</u>	<u>136,157</u>
Employer's contribution to defined contribution pension schemes	2,410	2,532
	<u>130,654</u>	<u>138,689</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. COMPARATIVES (2021) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	77,778	163,165	240,943
Other trading activities	32,632	-	32,632
Investment income	275	-	275
Other income	-	873	873
Total	110,685	164,038	274,723
EXPENDITURE ON			
Raising funds	18,792	-	18,792
Charitable activities			
Charitable Activities	3,317	175,870	179,187
Other	2,496	-	2,496
Total	24,605	175,870	200,475
NET INCOME/(EXPENDITURE)	86,080	(11,832)	74,248
RECONCILIATION OF FUNDS			
Total funds brought forward	148,193	37,220	185,413
TOTAL FUNDS CARRIED FORWARD	234,273	25,388	259,661

14. RESTRICTED INCOME FUNDS

Within the charity's income as described in note 3 were funds for restricted purposes, the main items of which were as follows;

Purpose	Payee	£
Contribution towards	the cost of services in certain geographic areas	
	Lewes Town Council	1,000
	Miss Pannett Charitable Trust	250
	Roy Hudson Trust	500
	Isabel Blackman Foundation	3,000
	Francis and Eric Ford Charity Trust	500
	Longley Trust	800
	West Sussex Travel Society	500
	Sir Jules Thorn Charitable Trust-Ann Rylands Fund	1,750
	Ernest Kleinwort Cost of Living Grant	3,000
Contribution towards	the cost of services combating social isolation	
	Foreshore Trust (Hastings & St Leonards)	117
	Burgess Hill Town Council	100
	Sussex Community Foundation Winter Recovery & Support Fund	2,000
	Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,000
	Crawley Borough Council	1,500
	Horsham District Community Lottery	500

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. RESTRICTED INCOME FUNDS - continued

Chichester District Council	500
David Solomons CT	1,000
Friarsgate Trust	2,000
EF & MG Hall Charitable Trust	1,000
Contribution towards the cost of advisers, family & other services	
Foreshore Trust (Hastings & St Leonards)	47
Sussex Community Foundation Winter Recovery & Support Fund	3,000
National Lottery Awards for All	10,000
Crawley Borough Council	1,000
Lewes District Council	1,900
Little Cheyne Court Wind Farm (Sussex Community Foundation)	1,341
Woodroffe Benton Foundation	1,000
Chichester District Council	500
Miss DB Simpson Charitable Trust	1,000
Sussex Community Foundation Standard Grant	5,000
Ernest Kleinwort CT	6,000
Contribution towards the cost of the Bourne Free Club & youth development	
Barbara Ward Children's Foundation	6,000
RTR Foundation	7,000
Co-op Local Community Fund	3,640
East Sussex County Council - Life More Ordinary	2,000
Truemark Trust	8,000
John Jackson Charitable Trust	1,200
Prince of Wales Charitable Foundation	3,000
Robert McAlpine	10,000
Contribution towards activities, holidays, residential events & special activities	
Happy Days Children's Charity	3,000
Shanly Foundation	2,500
West Sussex County Council Family Fun Days	5,000
Douglas Arter Foundation	500
Chichester City Council	500
East Sussex County Council HAF / COMF	8,202
Rank Foundation Pebbles Grant	720
East Sussex County Council - Short Breaks	3,226
Pixel Fund	2,500
D'Oyly Carte Charitable Trust	3,500
Bluespark Foundation	1,360
Lakehouse Charitable Foundation	2,500
Contribution towards the work experience services of Saspire	
Anonymous	8,000
February Foundation	5,000
Thomas Wall Trust	5,000
Hailsham Town Council	500
Total Restricted Income Funds	<u>144,653</u>

All such receipts were wholly expended during the year in accordance with the donors' wishes, except for the following which have been carried forward for expenditure in 2023.

Ernest Kleinwort Charitable Trust	3,000
Sussex Community Foundation Standard Grant	3,000
The Robert McAlpine Foundation	8,000

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. RESTRICTED INCOME FUNDS - continued

Truemark Trust	7,000
Prince of Wales Charitable Foundation	2,000
	23,000

All receipts brought forward from 2021 have been expended during the 2022 year in accordance with the donors wishes.

15. UNRESTRICTED INCOME FUNDS

Within the Charity's income as described in note 3 were funds for unrestricted purposes received from Trusts and Foundations, the main items of which were as follows:

	£
Lilley Benevolent Trust	1,000
Murphy Neumann Charity Company Ltd	2,000
The Julia and Hans Rausing Trust	6,000
Louise Dobson Charitable Trust	50
Mrs A Lacy Tate Trust	1,000
Chalk Cliff Trust	5,000
Marsh Charitable Trust	900
B & L Leach Family Trust	8,000
Garfield Weston Foundation	25,000
BBC Children in Need	500
Fitton Trust	300
	49,750

16. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY UNDERTAKING

The charity has one wholly owned subsidiary undertaking which was incorporated on 13 April 2010; Saspire Limited, registered office address: Units 5 & 6 Swan Wood Park, Gun Hill, Horation, East Sussex, TN21 0JS.

Saspire Limited remained dormant during the year.

17. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2022 and 31 December 2022	100
NET BOOK VALUE	
At 31 December 2022	100
At 31 December 2021	100

There were no investment assets outside the UK.

The cost of investment in subsidiary represents the cost of shares in the subsidiary undertaking Saspire Limited which is wholly owned and registered in England. The principal activity of the company is to be financially self sufficient and able to donate surplus revenue as "profits" to SASBAH.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	1,694	2,225
Amounts owed by group undertakings	531	531
Prepayments	4,777	5,045
	<u>7,002</u>	<u>7,801</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Accruals and deferred income	2,869	2,868
	<u>2,869</u>	<u>2,868</u>

20. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	54,273	18,831	(40,000)	33,104
Designated Fund	180,000	-	40,000	220,000
	<u>234,273</u>	<u>18,831</u>	<u>-</u>	<u>253,104</u>
Restricted funds				
Restricted Funds	25,388	(2,388)	-	23,000
	<u>259,661</u>	<u>16,443</u>	<u>-</u>	<u>276,104</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,614	(79,783)	18,831
Restricted funds			
Restricted Funds	144,653	(147,041)	(2,388)
	<u>243,267</u>	<u>(226,824)</u>	<u>16,443</u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	23,193	86,080	(55,000)	54,273
Designated Fund	125,000	-	55,000	180,000
	<u>148,193</u>	<u>86,080</u>	<u>-</u>	<u>234,273</u>
Restricted funds				
Restricted Funds	37,220	(11,832)	-	25,388
	<u>37,220</u>	<u>(11,832)</u>	<u>-</u>	<u>25,388</u>
TOTAL FUNDS	<u><u>185,413</u></u>	<u><u>74,248</u></u>	<u><u>-</u></u>	<u><u>259,661</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,685	(24,605)	86,080
Restricted funds			
Restricted Funds	164,038	(175,870)	(11,832)
	<u>164,038</u>	<u>(175,870)</u>	<u>(11,832)</u>
TOTAL FUNDS	<u><u>274,723</u></u>	<u><u>(200,475)</u></u>	<u><u>74,248</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	23,193	104,911	(95,000)	33,104
Designated Fund	125,000	-	95,000	220,000
	<u>148,193</u>	<u>104,911</u>	<u>-</u>	<u>253,104</u>
Restricted funds				
Restricted Funds	37,220	(14,220)	-	23,000
	<u>37,220</u>	<u>(14,220)</u>	<u>-</u>	<u>23,000</u>
TOTAL FUNDS	<u><u>185,413</u></u>	<u><u>90,691</u></u>	<u><u>-</u></u>	<u><u>276,104</u></u>

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	209,299	(104,388)	104,911
Restricted funds			
Restricted Funds	308,691	(322,911)	(14,220)
TOTAL FUNDS	517,990	(427,299)	90,691

21. RELATED PARTY DISCLOSURES

The charity has a wholly owned subsidiary; Saspire Limited. As at the balance sheet date there was an amount due to the charity from Saspire Limited of £531, this is included within debtors due within one year.

22. UNRESTRICTED FUNDS

The committee has allocated the following amounts to designated funds in accordance with the Charity's reserves policy and 2022 budgets:

	2022 £	2021 £
Housing Project Fund * / New Premises	80,000	20,000
Adviser Services Fund	30,000	50,000
Social Coordinators	30,000	30,000
Family Support	20,000	15,000
Community Development	20,000	15,000
Saspire	40,000	50,000
	220,000	180,000
Free Reserves	33,104	54,273
	253,104	234,273

* This sum represents the monies which reverted to SASBAH from the Worthing Housing Project and is designated for use in a future housing project.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1175032

Accounts

REGISTERED COMPANY NUMBER: 10994693 (England and Wales)
REGISTERED CHARITY NUMBER: 1175032

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are defined in clause 3 of the articles of association as:

The objects of the Association are the relief of persons who have spina bifida and/or hydrocephalus or allied or related disorders who are resident or were formerly resident in the counties of East and West Sussex and adjacent areas by providing for their care, welfare, treatment, education and integration into society.

The charity's mission statement is "Our mission is to support all people in Sussex affected by spina bifida, hydrocephalus and other related conditions to achieve their potential, whilst promoting understanding of, and respect for, those with these conditions."

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing the services described below under "Meeting Objectives".

Grant making

SASBAH changed its policy on welfare grants in 2013. This reflects that assistance to members may be given in finding grants for welfare purposes from outside bodies, but that welfare grants to individuals will not be made by SASBAH itself.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

The charity works to achieve its objectives in the following ways, which are further described in the Impact Report (q.v.). In planning activities the trustees have given due regard to the Charity Commission's guidance on public benefit.

Meeting Objectives

The charity meets its objectives and public benefit duties by providing services to groups and to individuals as listed below.

Effects of the Pandemic

We made the decision to close all of our face-to-face services at the end of March 2020 and they started up again in June of 2021.

However, we did start working with service users digitally and created a wide programme of online activities using Zoom and this continued throughout 2021. Individuals were also supported during the year to access these groups and assistance was given for any gaps in IT equipment / skills.

Services to Groups (Face to face services were resumed in June 2021)

- Day events: 58 were held, including sports, games, meals out, theatre trips and crafts.
- 24 Meetings of local support groups were held around the county, enabling service users, families and staff to meet informally.
- Bourne Free Youth Club in Eastbourne is run by Sasbah and met fortnightly since June, open to those with any physical and/or learning disability. This also became a weekly online group throughout the year.
- Operation of a well established social enterprise providing work experience to service users, and employing a centre manager and a training & development officer until Covid-19 forced closure from April 2020. Contracts of work were completed by staff and volunteers and service users were welcomed back in June 2021.
- 4 local support groups started to meet from June 2021 and assisted ongoing community development work.
- 228 online support groups were delivered throughout the year including bingo, art, cookery, games, quizzes, exercise classes, Bourne Free and Virtual Advisors.
- Our youth development programme included 2 residential breaks in the latter part of 2021.

Services to Individuals

- Personal service provided to over 500 service users and their families or carers.
- Advisers gave individual support and advice on benefits, finance, health, education, accommodation, transport, relationships, care issues etc.
- Assistance was provided in finding external funds to benefit service user's welfare.
- An NHS Clinic at Chailey Clinical Services was run in partnership with Sasbah, and Sasbah provided an adviser.
- Family support linked families to share experiences, make them more resilient and to support them in their caring duties.
- Newsletter was widely distributed in 2021. An E-news letter was distributed monthly.
- Website at www.sasbah.org.uk was updated and rebranded in 2019, this has been maintained throughout 2021.
- Gun Hill Centre was used for social enterprise activity and provided an activity base and point of contact.
- Sasbah's Adviser service supported many people in Sussex affected by reductions in government support.

FINANCIAL REVIEW

Sources

Funding is attracted from many sources including trusts, county councils and other local authorities. Major funders are listed in the notes to the accounts. Active fundraising is maintained in the community, including collections and events. SASBAH staff includes a fundraiser and community development worker who organise grant applications and fundraising activities. Sasbah Christmas cards are distributed by Saspire. The pandemic had a major effect on this and in 2021 most funds were sourced from grant providers and the Government via the many Covid emergency pots that emerged.

Performance

Income has been sustained during the year despite a difficult fundraising climate; we have continued to maintain a good relationship with trusts and foundations to whom we are well known. Planned services and activities have been continued and developed, and reserves have been maintained. The charity endeavours to recover some overhead costs within service grants, using full cost recovery procedures. The budget for 2022 has been approved.

Saspire Funding

Saspire's business plan indicates that although its level of activity is developing, the company will not be profitable for some time, if ever. Sasbah fundraising has been successful in obtaining restricted grant funding for the purpose of social enterprise so that Saspire does not form a net cost to the other funds of the charity. However, as the turnover is not as high as we anticipated and the fact that government have increased the trading levels for charities, it has been decided to keep the service within Sasbah.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Investment policy

The charity holds investments in the form of cash deposits and shares in a subsidiary.

Reserves policy

In accordance with CC19 the Trustees have adopted the following policy:

The charity needs to hold financial reserves in order to:

- assure continuity of support to those it benefits
- assure continuity of employment to its staff
- permit any changes needed to be made in an orderly manner
- provide some capacity to launch new projects

For these purposes the Trustees aim to hold monies equivalent to between 4 and 12 months average expenditure, overall and within each of the charity's projects. The Trustees will allocate or retain monies for each of the projects to achieve the above reserves level as funds become available. The Trustees will review the actual reserves level annually and reallocate funds accordingly.

Political Contributions

The charity does not make political contributions.

FUTURE PLANS

- To continue to develop our provision meeting the needs of our service users.
- To ensure that suitable activities and support are provided for older service users.
- To expand the activities of Saspire in house as a Sasbah service.
- To continue to develop new strategic and business plans for Sasbah.
- To maintain and where necessary to enhance existing service provision to meet service users' needs.
- Continually develop initiatives for data management and measuring outcomes.
- Plans to develop on the hybrid style of support services that we have developed and to maintain the digital inclusion work we have created.
- Expand on our digital transformation as an organisation.
- Plans to develop a pilot project in East Sussex which includes consultation with service users and carers to help develop future services and income generation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document of the charity, which was founded in 1965, is the Constitution adopted at its AGM in 1995 and amended in conjunction with the Charity Commission in April 1999. However in 2018 the charity was incorporated and so now has articles of association that were adopted on 1st January 2018. The Association is run by a Board of Trustees. The committee meets quarterly and includes adults with relevant skills and experience. All staff report to the Chief Executive Officer who in turn reports to the board.

Trustees

The articles of association provides for a Chair elected for a term of office as determined by the Board of Trustees. There shall be at least three and no more than ten Trustees.

New Trustees are chosen to ensure representation of related interests, and appropriate skills and experience. They must be members and may be co-opted by the Board of Trustees prior to being elected at an annual meeting. New Trustees are introduced to the Trustee body and to the staff, and are provided with a handbook containing the articles of association, policy manual and other reference material.

Risk Policy

The Trustees consider that the main areas of risk to the charity are data loss, external claims, income loss and personnel loss. The Trustees assess these risks in each area of activity and introduce procedures to eliminate risks and minimise those which cannot be eliminated. The Association maintains employer's and public liability insurance. The Trustees review the areas of risk and procedures annually to ensure that new risks are identified and that the exposure to risk is minimised.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investment Powers

The trustees are empowered to invest widely under Clause 4 & 8 of the articles of association. However the charity does not hold sufficient funds to justify investments other than deposit and current bank accounts. Such accounts are chosen so as to balance convenience, security, reasonable interest, and good service, and to spread risk.

Volunteers

Over 60 volunteers assisted in fundraising, activities and events. Disclosure and Barring Service checks are obtained for volunteers where appropriate.

Management

- The Chief Executive Officer runs SASBAH with the Trustees.
- A handbook is maintained as a reference for staff and volunteers.
- Sub-committees exist for finance & risk management. Training is provided in spina bifida, hydrocephalus and related issues.
- Training is attended by staff, Trustees and volunteers locally and nationally, relating to SASBAH services, to charity management, legal compliance and to social enterprise.
- The reserves policy is reaffirmed annually by the Trustees.
- The risk assessment is reviewed periodically by the Trustees, and reaffirmed annually.
- Safeguarding is key to Sasbah's operation and training is undertaken annually by all.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10994693 (England and Wales)

Registered Charity number

1175032

Registered office

SASBAH Office
Units 5 & 6 Swan Wood Park
Gun Hill
Horam
East Sussex
TN21 0LL

Trustees

K Rodaway	Retired Engineer	(part of year, deceased)
M West	Policeman	
K Higgins		(part of year, resigned)
H Lewis		
C Kirby		
T McDermott-Roe		(appointed post year end)
I Wooler		(appointed post year end)

Company Secretary

R Sanglaji

Independent Examiner

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

Banks

NatWest, Carfax, Horsham, West Sussex, RH12 1YZ

CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4JQ

Virgin Money PLC, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Payroll

Aequitas Ltd, 1 Swan Wood Park, Gun Hill, Horam, TN21 0LL

Chief Executive

The senior employee is the Chief Executive Office, Romeen Sanglaji

SASPIRE

Incorporation

Saspire Ltd was incorporated as a wholly owned subsidiary of SASBAH on 13th April 2010, company number 07221776. Since the incorporation of SASBAH this has become an in house SASBAH service. At the end of 2021 we closed down the company by notifying Companies House.

Activity

It is the aim of Saspire to provide work experience and personal development to SASBAH volunteers and service users. The two main long term sources of revenue are contracts with third parties for outsourced work and direct sale of products such as Christmas/greetings cards and other goods. It has also been realised that the social enterprise will rely on a level of grant income.

Funding

In 2021, in addition to trading income the project has been supported by funding from:

Thomas Wall Foundation, Sussex Community Foundation, February Foundation and an Anonymous Foundation.

Staffing and Facilities

Saspire is run by the Chief Executive of SASBAH with assistance from a Centre Manager, Training & Development Officer and volunteers.

Approved by order of the board of trustees on and signed on its behalf by:

.....
H Lewis - Trustee

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees (who are also the directors of The Sussex Association for Spina Bifida and Hydrocephalus for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

Independent examiner's report to the trustees of The Sussex Association for Spina Bifida and Hydrocephalus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

S R Sampson BFP FCA FCIE DChA
Institute of Chartered Accountants in England and Wales
Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Date:

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	77,778	163,165	240,943	199,311
Other trading activities	4	32,632	-	32,632	36,059
Investment income	5	275	-	275	362
Other income	6	-	873	873	31,612
Total		<u>110,685</u>	<u>164,038</u>	<u>274,723</u>	<u>267,344</u>
 EXPENDITURE ON					
Raising funds	7	18,792	-	18,792	23,804
Charitable activities	8				
Charitable Activities		3,317	175,870	179,187	174,374
Other	9	2,496	-	2,496	2,824
Total		<u>24,605</u>	<u>175,870</u>	<u>200,475</u>	<u>201,002</u>
 NET INCOME/(EXPENDITURE)		<u>86,080</u>	<u>(11,832)</u>	<u>74,248</u>	<u>66,342</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		148,193	37,220	185,413	119,071
 TOTAL FUNDS CARRIED FORWARD		<u><u>234,273</u></u>	<u><u>25,388</u></u>	<u><u>259,661</u></u>	<u><u>185,413</u></u>

The notes form part of these financial statements

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS (REGISTERED NUMBER: 10994693)**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Investments	18	100	-	100	100
CURRENT ASSETS					
Stocks	19	-	-	-	349
Debtors	20	7,801	-	7,801	11,898
Cash at bank		229,240	25,388	254,628	205,577
		<u>237,041</u>	<u>25,388</u>	<u>262,429</u>	<u>217,824</u>
CREDITORS					
Amounts falling due within one year	21	(2,868)	-	(2,868)	(32,511)
NET CURRENT ASSETS		<u>234,173</u>	<u>25,388</u>	<u>259,561</u>	<u>185,313</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>234,273</u>	<u>25,388</u>	<u>259,661</u>	<u>185,413</u>
NET ASSETS		<u>234,273</u>	<u>25,388</u>	<u>259,661</u>	<u>185,413</u>
FUNDS	22				
Unrestricted funds				234,273	148,193
Restricted funds				<u>25,388</u>	<u>37,220</u>
TOTAL FUNDS				<u>259,661</u>	<u>185,413</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
H Lewis - Trustee

The notes form part of these financial statements

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. STATUTORY INFORMATION

The Sussex Association for Spina Bifida and Hydrocephalus is a private company, limited by guarantee, registered in England & Wales. The company's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Preparation of consolidated financial statements

The financial statements contain information about The Sussex Association for Spina Bifida and Hydrocephalus as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is reported gross with related costs disclosed separately under resources expended.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments

As required by the Statement of Recommended Practice, investment assets are included at cost. Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the period in which they occur. It is the aim of the company for the investments held to provide an investment return to the charity.

Government Grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Collections	25	-	25	59
Donations	11,664	10,565	22,229	24,615
Gift Aid	296	-	296	148
Fund Raising	905	-	905	161
Local Authority Grants	-	3,970	3,970	24,525
Trusts and Foundations	64,888	148,630	213,518	149,803
	<u>77,778</u>	<u>163,165</u>	<u>240,943</u>	<u>199,311</u>

4. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	7,683	3,347
Wallpaper samples & Christmas cards	24,949	32,712
	<u>32,632</u>	<u>36,059</u>

5. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	275	362
	<u>275</u>	<u>362</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. OTHER INCOME

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.12.21 £	31.12.20 £
Coronavirus Job Retention Scheme (CJRS)	-	15,952
Small Business Grant Fund	873	10,000
	<u>873</u>	<u>25,952</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

Gain on sale of tangible fixed assets	-	5,660
	<u>873</u>	<u>31,612</u>

7. RAISING FUNDS

Raising donations and legacies

	31.12.21 £	31.12.20 £
Staff costs	14,617	15,517
Sundries	-	62
Fundraising Event Costs	4,059	2,468
Christmas cards	116	5,757
	<u>18,792</u>	<u>23,804</u>

8. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fieldwork and Support	1,625	173,465	175,090	170,019
Insurance	-	2,405	2,405	2,483
Payroll & Bookkeeping Services	1,692	-	1,692	1,872
	<u>3,317</u>	<u>175,870</u>	<u>179,187</u>	<u>174,374</u>

9. OTHER

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Support Costs - Management	-	-	-	359
Support Costs - Finance	96	-	96	65
Governance Costs	2,400	-	2,400	2,400
	<u>2,496</u>	<u>-</u>	<u>2,496</u>	<u>2,824</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Surplus on disposal of fixed assets	-	(5,660)
	<u> </u>	<u> </u>

11. INDEPENDENT EXAMINERS' REMUNERATION

	31.12.21	31.12.20
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	2,400	2,400
	<u> </u>	<u> </u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

13. STAFF COSTS

	2021 £	2020 £
Amounts included under resources expended are:		
Direct Charitable (Direct Services & Support)	121,767	123,568
Fundraising	14,390	15,308
	<u> </u>	<u> </u>
	<u>136,157</u>	<u>138,876</u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Full Time	3	3
Part Time	6	7
	<u> </u>	<u> </u>
	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

The number of full time equivalent staff during the year ended 31 December 2021 totalled 9 (Directly Charitable - 8.5, Fundraising, Publicity & Development - 0.5.)

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. STAFF COSTS - continued

Staff costs contains the following items:

	2021 £	2020 £
Wages and salaries	130,562	133,275
Social security	5,595	5,601
	<u>136,157</u>	<u>138,876</u>
Employer's contribution to defined contribution pension schemes	2,532	2,500
	<u>138,689</u>	<u>141,376</u>

14. COMPARATIVES (2020) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,783	92,528	199,311
Other trading activities	36,059	-	36,059
Investment income	362	-	362
Other income	31,612	-	31,612
Total	<u>174,816</u>	<u>92,528</u>	<u>267,344</u>
EXPENDITURE ON			
Raising funds	23,804	-	23,804
Charitable activities			
Charitable Activities	104,066	70,308	174,374
Other	2,824	-	2,824
Total	<u>130,694</u>	<u>70,308</u>	<u>201,002</u>
NET INCOME	<u>44,122</u>	<u>22,220</u>	<u>66,342</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	104,071	15,000	119,071
TOTAL FUNDS CARRIED FORWARD	<u>148,193</u>	<u>37,220</u>	<u>185,413</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. RESTRICTED INCOME FUNDS

Within the charity's income as described in note 3 were funds for restricted purposes, the main items of which were as follows;

Purpose	Payee	£
Contribution towards the cost of services in certain geographic areas	Burgess Hill Town Council	700
	Crawley Borough Council	520
	Foreshore Trust	1,516
	Francis & Eric Ford Charity Trust	500
	Haywards Heath Town Council	250
	Horsham District Council	500
	Isabel Blackman Foundation	3,000
	Longley Trust	500
	Little Cheyne Court Wind Farm Community Fund	2,433
	Mid-Sussex District Council Covid Fund	873
Contribution towards the cost of services combating social isolation	Ernest Kleinwort Charitable Trust	5,000
	Souter Charitable Trust	2,000
	Woodroffe Benton Foundation	750
	National Lottery - Award for All	10,000
	Sheldon Trust	3,000
	Friarsgate Trust	2,000
	Sussex Community Foundation, Crisis Recovery Fund	5,000
	Neighbourly Community Fund, Virgin Media / O2 Fund	500
	Edward Gostling Foundation	1,000
	Gosling Foundation	1,000
Contribution towards the cost of Adviser Services and Family and Other Services	Ernest Kleinwort Charitable Trust	5,500
	Henry Smith Charity	10,000
	Sheldon Trust	2,000
	Sussex Community Foundation, Crisis Recovery Fund	5,000
	Edward Gostling Foundation	4,000
	Anonymous	300
	Arnold Clark Community Fund (Covid)	5,000
	NHS Sussex Vaccine	4,620
	The National Lottery COVID Community Support Fund	1,750
Contribution towards the cost of Bourne Free Youth Club and Youth Development activities	Gaby Hardwicke Foundation	588
	Neighbourly Community Fund, Virgin Media / O2 Fund	500
	RS Brownless Charitable Trust	200
	ESCC Life More Ordinary	2,000
	John Jackson Charitable Trust	1,000
	Sussex Community Foundation	2,500
	Robert McAlpine Foundation	15,000
Contribution towards the cost of activities, holidays, residential events and special activities	Hedley Foundation	2,400
	BBC Children in Need	5,000
	Shanly Foundation	2,500
	Robert McAlpine Foundation	5,000
	BBC Children in Need	5,000
	The Adamson Trust	750
	Bruce Wake Charitable Trust	3,000
	Douglas Arter Foundation	500
	The Hedley Foundation	3,500
	Peter Harrison Foundation	5,000

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. RESTRICTED INCOME FUNDS - continued

Contribution towards the work experience services of Saspire	
The February Foundation	5,000
Anonymous	8,000
Thomas Wall Trust	5,000
Sussex Community Foundation	2,500
Contribution towards building works	
Screwfix Foundation	4,944
Neighbourly Community Fund, B & Q Funds	4,944
Total Restricted Income Funds	<u>164,038</u>

All such receipts were wholly expended during the year in accordance with the donors' wishes, except for the following which have been carried forward for expenditure in 2022.

Ernest Kleinwort Charitable Trust	5,500
Robert McAlpine Foundation	10,000
Neighbourly Community Fund, B & Q Funds	4,944
Screwfix Foundation	4,944
	<u>25,388</u>

All receipts brought forward from 2020 have been expended during the 2021 year in accordance with the donors' wishes.

16. UNRESTRICTED INCOME FUNDS

Within the Charity's income as described in note 3 were funds for unrestricted purposes received from Trusts and Foundations, the main items of which were as follows:

	£
Albert Hunt Trust	2,000
B and L Leach Family Trust	24,000
BBC Children in Need	9,538
C M Keyser Charitable Trust	200
Chalk Cliff Trust	5,000
Childwick Trust	10,000
Donald Forrester Trust	3,500
Fitton Trust	600
Healey Family Trust	5,000
Keyser Charitable Trust	200
Lilley Benevolent Trust	1,000
Louise Dobson Charitable Trust	50
Marsh Charitable Trust	800
Murphy-Neumann Charity Company Ltd	1,500
Sylvia Waddilove Foundation UK	1,000
West Sussex Travel Society	500
	<u>64,888</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY UNDERTAKING

The charity has one wholly owned subsidiary undertaking which was incorporated on 13 April 2010; Saspire Limited, registered office address: Units 5 & 6 Swan Wood Park, Gun Hill, Horam, East Sussex, TN21 0JS.

Saspire Limited remained dormant during the year.

18. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	100
NET BOOK VALUE	
At 31 December 2021	100
At 31 December 2020	100

There were no investment assets outside the UK.

The cost of investment in subsidiary represents the cost of shares in the subsidiary undertaking Saspire Limited which is wholly owned and registered in England. The principal activity of the company is to be financially self sufficient and able to donate surplus revenue as "profits" to SASBAH.

19. STOCKS

	31.12.21 £	31.12.20 £
Finished goods	-	349

20. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	2,225	2,267
Amounts owed by group undertakings	531	531
Prepayments	5,045	9,100
	7,801	11,898

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Accruals and deferred income	2,868	32,511

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

22. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	23,193	86,080	(55,000)	54,273
Designated Fund	125,000	-	55,000	180,000
	148,193	86,080	-	234,273
Restricted funds				
Restricted Funds	37,220	(11,832)	-	25,388
TOTAL FUNDS	<u>185,413</u>	<u>74,248</u>	<u>-</u>	<u>259,661</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,685	(24,605)	86,080
Restricted funds			
Restricted Funds	164,038	(175,870)	(11,832)
TOTAL FUNDS	<u>274,723</u>	<u>(200,475)</u>	<u>74,248</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	19,071	44,122	(40,000)	23,193
Designated Fund	85,000	-	40,000	125,000
	104,071	44,122	-	148,193
Restricted funds				
Restricted Funds	15,000	22,220	-	37,220
TOTAL FUNDS	<u>119,071</u>	<u>66,342</u>	<u>-</u>	<u>185,413</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

22. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,816	(130,694)	44,122
Restricted funds			
Restricted Funds	92,528	(70,308)	22,220
TOTAL FUNDS	<u>267,344</u>	<u>(201,002)</u>	<u>66,342</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	19,071	130,202	(95,000)	54,273
Designated Fund	85,000	-	95,000	180,000
	<u>104,071</u>	<u>130,202</u>	<u>-</u>	<u>234,273</u>
Restricted funds				
Restricted Funds	15,000	10,388	-	25,388
TOTAL FUNDS	<u>119,071</u>	<u>140,590</u>	<u>-</u>	<u>259,661</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,501	(155,299)	130,202
Restricted funds			
Restricted Funds	256,566	(246,178)	10,388
TOTAL FUNDS	<u>542,067</u>	<u>(401,477)</u>	<u>140,590</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

23. RELATED PARTY DISCLOSURES

The charity has a wholly owned subsidiary; Saspire Limited. As at the balance sheet date there was an amount due to the charity from Saspire Limited of £531, this is included within debtors due within one year.

24. UNRESTRICTED FUNDS

The committee has allocated the following amounts to designated funds in accordance with the Charity's reserves policy and 2021 budgets:

	2021	2020
	£	£
Housing Project Fund *	20,000	20,000
Adviser Services Fund	50,000	30,000
Social Coordinators	30,000	15,000
Family Support	15,000	10,000
Community Development	15,000	10,000
Replacement Mini Bus	-	15,000
Saspire	50,000	25,000
	180,000	125,000
Free Reserves	54,273	23,193
	234,273	148,193

* This sum represents the monies which reverted to SASBAH from the Worthing Housing Project and is designated for use in a future housing project.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales - Charity number 1175032

Accounts

REGISTERED COMPANY NUMBER: 10994693 (England and Wales)
REGISTERED CHARITY NUMBER: 1175032

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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Statement of Financial Activities	8
Balance Sheet	9
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**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are defined in clause 3 of the articles of association as:

The objects of the Association are the relief of persons who have spina bifida and/or hydrocephalus or allied and related disorders. Eligible persons are resident or were formerly resident in the counties of East and West Sussex and adjacent areas. The charity provides relief by providing for their care, welfare, treatment, education and integration into society.

The charity's mission statement is "Our mission is to support all people in Sussex affected by spina bifida, hydrocephalus and other related conditions to achieve their potential, whilst promoting understanding of, and respect for, those with these conditions."

The charity aims to provide public benefit to the section of the public affected by these disabilities by providing the services described below under "Meeting Objectives".

Grant making

SASBAH changed its policy on welfare grants in 2013. This reflects that assistance to members may be given in finding grants for welfare purposes from outside bodies, but grants to individuals will not be made by SASBAH itself.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

The charity works to achieve its objectives as described below. In planning activities the trustees have given due regard to the Charity Commission's guidance on public benefit.

Meeting Objectives

The charity meets its objectives and public benefit duties by providing services to groups and to individuals as listed below.

Effects of the Pandemic

We made the decision to close all of our face-to-face services at the end of March 2020 and they remained closed throughout the rest of the year.

However, we did start working with service users digitally and created a wide programme of online activities using Zoom. Individuals were also supported during the year to access these groups and assistance was given for any gaps in IT equipment.

Services to Groups

- Day events: 31 were held, including sports, games, meals out, theatre trips and crafts.
- 10 Meetings of local support groups were held around the county, enabling service users, families and staff to meet each informally.
- Bourne Free Youth Club in Eastbourne is run by Sasbah and met fortnightly till April, open to those with any physical and/or learning disability. This then became a weekly online group from April onwards.
- Operation of a well established social enterprise providing work experience to service users, and employing a centre manager and a training & development officer until Covid-19 forced closure in April. Contracts of work were completed by staff and volunteers but there were no service users from April onwards.
- 4 local support groups assisted ongoing community development work.
- 231 online support groups were delivered throughout the year including bingo, art, cookery, games, quizzes, exercise classes, Bourne Free and Virtual Advisors.

Services to Individuals

- Personal service provided to over 500 service users and their families or carers.
- Advisers gave individual support and advice on benefits, finance, health, education, accommodation, transport, relationships, care issues etc.
- Assistance was provided in finding external funds to benefit service user's welfare.
- An NHS Clinic at Chailey Clinical Services was run in partnership with Sasbah, and Sasbah provided an adviser.
- Family support linked families to share experiences, make them more resilient and to support them in their caring duties.
- Newsletter was widely distributed in 2020. An E-news letter was distributed monthly.
- Website at www.sasbah.org.uk was updated and rebranded in 2019, this has been maintained.
- Gun Hill Centre was used for social enterprise activity and provided an activity base and point of contact.
- Sasbah's Adviser service supported many people in Sussex affected by reductions in government support.

FINANCIAL REVIEW

Sources

Funding is attracted from many sources including trusts, county councils, other local authorities. Major funders are listed in the notes to the accounts. Active fundraising is maintained in the community, including collections and events. SASBAH staff includes a fundraiser and community development worker who organise grant applications and fundraising activities. Sasbah Christmas cards are distributed by Saspire. The pandemic had a major effect on this and in 2020 most funds were sourced from grant providers and the Government via the many Covid emergency pots that emerged.

Performance

Income has been sustained during the year despite a difficult fundraising climate; we have continued to maintain a good relationship with trusts and foundations to whom we are well known. Planned services and activities have been continued and developed, and reserves have been maintained. The charity endeavours to recover some overhead costs within service grants, using full cost recovery procedures. The budget for 2021 has been approved.

Saspire Funding

Saspire's business plan indicates that although its level of activity is developing, the service will not be profitable for some time, if ever. Sasbah fundraising has been successful in obtaining restricted grant funding for the purpose of social enterprise so that Saspire does not form a net cost to the other funds of the charity. However, as the turnover is not as high as we anticipated and the fact that government have increased the trading levels for charities, it has been decided to keep the service within Sasbah.

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Investment policy

The charity holds investments in the form of cash deposits and shares in a subsidiary.

Reserves policy

In accordance with CC19 the Trustees have adopted the following policy:

The charity needs to hold financial reserves in order to:

- assure continuity of support to those it benefits
- assure continuity of employment to its staff
- permit any changes needed to be made in an orderly manner
- provide some capacity to launch new projects

For these purposes the Trustees aim to hold monies equivalent to between 4 and 12 months average expenditure, overall and within each of the charity's projects. The Trustees will allocate or retain monies for each of the projects to achieve the above reserves level as funds become available. The Trustees will review the actual reserves level annually and reallocate funds accordingly.

Political Contributions

The charity does not make political contributions.

FUTURE PLANS

- To develop a safe plan for re-opening of all face-to-face services
- To continue to develop our provision meeting the needs of our service users.
- To ensure that suitable activities and support are provided for older service users.
- To expand the activities of Saspire in house as a Sasbah service.
- To continue to develop new strategic and business plans for Sasbah.
- To maintain and where necessary to enhance existing service provision to meet service users' needs.
- Continually develop initiatives for data management and measuring outcomes.
- Plans to develop a hybrid style of support services and to maintain the digital inclusion work we have created.
- Expand on our digital transformation as an organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document of the charity, which was founded in 1965, is the Constitution adopted at its AGM in 1995 and amended in conjunction with the Charity Commission in April 1999. However in 2018 the charity was incorporated and so now has articles of association that were adopted on 1st January 2018. The Association is run by a Board of Trustees. The committee meets quarterly and includes adults with relevant skills and experience. All staff report to the Chief Executive Officer who in turn reports to the board.

Trustees

The articles of association provides for a Chair and Vice Chair, each elected for a term of office as determined by the Board of Trustees. There shall be at least three and no more than ten Trustees.

New Trustees are chosen to ensure representation of related interests, and appropriate skills and experience. They must be members and may be co-opted by the Board of Trustees prior to being elected at an annual meeting. New Trustees are introduced to the Trustee body and to the staff, and are provided with a handbook containing the articles of association, policy manual and other reference material.

Risk Policy

The Trustees consider that the main areas of risk to the charity are data loss, external claims, income loss and personnel loss. The Trustees assess these risks in each area of activity and introduce procedures to eliminate risks and minimise those which cannot be eliminated. The Association maintains employer's and public liability insurance. The Trustees review the areas of risk and procedures annually to ensure that new risks are identified and that the exposure to risk is minimised.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investment Powers

The trustees are empowered to invest widely under Clause 4 & 8 of the articles of association. However the charity does not hold sufficient funds to justify investments other than deposit and current bank accounts. Such accounts are chosen so as to balance convenience, security, reasonable interest, and good service, and to spread risk.

Volunteers

Over 70 volunteers assisted in fundraising, activities and events. Disclosure and Barring Service checks are obtained for volunteers where appropriate.

Management

- The Chief Executive Officer runs SASBAH with the Trustees.
- Policies and Procedures are maintained as a reference for staff and volunteers.
- Sub-committees exist for finance & risk management. Training is provided in spina bifida, hydrocephalus and related issues.
- Training is attended by staff, Trustees and volunteers locally and nationally, relating to SASBAH services, to charity management, and to social enterprise.
- The reserves policy is reaffirmed annually by the Trustees.
- The risk assessment is reviewed periodically by the Trustees, and reaffirmed annually.
- Safeguarding is key to Sasbah's operation and training is undertaken annually by all.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10994693 (England and Wales)

Registered Charity number

1175032

Registered office

SASBAH Office
Units 5 & 6 Swan Wood Park
Gun Hill
Horam
East Sussex
TN21 0LL

Trustees

K Rodaway	Retired Engineer	(deceased, post year end)
E M Rumbold	Retired	(part of year, resigned)
M West	Policeman	
A Wells	Accountant	(part of year, resigned)
K Higgins		
H Lewis		
C Kirby		(part of year, appointed)

Company Secretary

R Sanglaji

Independent Examiner

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

Banks

NatWest, Carfax, Horsham, West Sussex, RH12 1YZ

CAF Bank Ltd, Kings Hill, West Malling, Kent, ME19 4JQ

Virgin Money PLC, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

Payroll

Aequitas Ltd, 1 Swan Wood Park, Gun Hill, Horam, TN21 0LL

Chief Executive

The senior employee is the Chief Executive Office, Romeen Sanglaji

SASPIRE

Incorporation

Saspire Ltd was incorporated as a wholly owned subsidiary of SASBAH on 13th April 2010, company number 07221776. Since the incorporation of SASBAH this has become an in house SASBAH service and the company has become dormant.

Activity

It is the aim of Saspire to provide work experience and personal development to SASBAH volunteers and service users. The two main long term sources of revenue are contracts with third parties for outsourced work and direct sale of products such as Christmas/greetings cards and other goods. It has also been realised that the social enterprise will rely on a level of grant income.

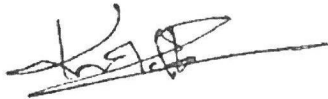
Funding

In 2020, in addition to trading income the project has been supported by funding from:
Wealden District Council, Hailsham Town Council, Sussex Community Foundation-Sussex Crisis Fund 2 and anonymous.

Staffing and Facilities

Saspire is run by the Chief Executive of SASBAH with assistance from a Centre Manager, Training & Development Officer and volunteers.

Approved by order of the board of trustees on 13 October 2021 and signed on its behalf by:



K Higgins - Trustee

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees (who are also the directors of The Sussex Association for Spina Bifida and Hydrocephalus for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

Independent examiner's report to the trustees of The Sussex Association for Spina Bifida and Hydrocephalus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of BFP FCA FCIE DChA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



S R Sampson
BFP FCA FCIE DChA
Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Date: 22 October 2021

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	106,783	92,528	199,311	176,983
Other trading activities	4	36,059	-	36,059	62,292
Investment income	5	362	-	362	471
Other income	6	31,612	-	31,612	-
Total		<u>174,816</u>	<u>92,528</u>	<u>267,344</u>	<u>239,746</u>
EXPENDITURE ON					
Raising funds	7	23,804	-	23,804	21,681
Charitable activities	8				
Charitable Activities		104,066	70,308	174,374	213,514
Other	9	2,824	-	2,824	7,188
Total		<u>130,694</u>	<u>70,308</u>	<u>201,002</u>	<u>242,383</u>
NET INCOME/(EXPENDITURE)		<u>44,122</u>	<u>22,220</u>	<u>66,342</u>	<u>(2,637)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		104,071	15,000	119,071	121,708
TOTAL FUNDS CARRIED FORWARD		<u>148,193</u>	<u>37,220</u>	<u>185,413</u>	<u>119,071</u>

The notes form part of these financial statements

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Investments	18	100	-	100	100
CURRENT ASSETS					
Stocks	19	349	-	349	1,986
Debtors	20	11,898	-	11,898	17,095
Cash at bank		138,713	66,864	205,577	102,759
		150,960	66,864	217,824	121,840
CREDITORS					
Amounts falling due within one year	21	(2,867)	(29,644)	(32,511)	(2,869)
NET CURRENT ASSETS		148,093	37,220	185,313	118,971
TOTAL ASSETS LESS CURRENT LIABILITIES		148,193	37,220	185,413	119,071
NET ASSETS		148,193	37,220	185,413	119,071
FUNDS	22				
Unrestricted funds				148,193	104,071
Restricted funds				37,220	15,000
TOTAL FUNDS				185,413	119,071

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

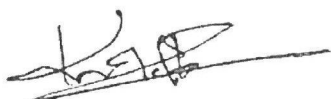
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 October 2021 and were signed on its behalf by:



K Higgins - Trustee

THE SUSSEX ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. STATUTORY INFORMATION

The Sussex Association for Spina Bifida and Hydrocephalus is a private company, limited by guarantee, registered in England & Wales. The company's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Preparation of consolidated financial statements

The financial statements contain information about The Sussex Association for Spina Bifida and Hydrocephalus as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is reported gross with related costs disclosed separately under resources expended.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed asset investments

As required by the Statement of Recommended Practice, investment assets are included at cost. Unrealised gains and losses on investments are recognised in the Statement of Financial Activities in the period in which they occur. It is the aim of the company for the investments held to provide an investment return to the charity.

Government Grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Collections	59	-	59	2,901
Donations	20,465	4,150	24,615	23,424
Gift Aid	148	-	148	1,803
Fund Raising	161	-	161	2,492
Hastings & Rother CCG	-	-	-	103
Local Authority Grants	12,800	11,725	24,525	11,325
Trusts and Foundations	73,150	76,653	149,803	134,935
	<u>106,783</u>	<u>92,528</u>	<u>199,311</u>	<u>176,983</u>

4. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events	3,347	10,505
Wallpaper samples & Christmas cards	32,712	51,787
	<u>36,059</u>	<u>62,292</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	362	471
	<u>362</u>	<u>471</u>

6. OTHER INCOME

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	£
Coronavirus Job Retention Scheme (CJRS)	15,952
Small Business Grant Fund	10,000
	<u>25,952</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

Gain on sale of tangible fixed assets	5,660
	<u>31,612</u>

7. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Staff costs	15,517	15,658
Sundries	62	120
Fundraising Event Costs	2,468	4,525
Wallpaper samples & Christmas cards	5,757	1,378
	<u>23,804</u>	<u>21,681</u>

8. CHARITABLE ACTIVITIES COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Fieldwork and Support	99,711	70,308	170,019	209,212
Insurance	2,483	-	2,483	2,430
Payroll & Bookkeeping Services	1,872	-	1,872	1,872
	<u>104,066</u>	<u>70,308</u>	<u>174,374</u>	<u>213,514</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. OTHER

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Support Costs - Management	359	-	359	-
Support Costs - Finance	65	-	65	60
Governance Costs	2,400	-	2,400	7,128
	<u>2,824</u>	<u>-</u>	<u>2,824</u>	<u>7,188</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20 £	31.12.19 £
Other operating leases	-	5,000
Surplus on disposal of fixed assets	<u>(5,660)</u>	<u>-</u>

11. INDEPENDENT EXAMINERS' REMUNERATION

	31.12.20 £	31.12.19 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>2,400</u>	<u>2,400</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

13. STAFF COSTS

	2020 £	2019 £
Amounts included under resources expended are:		
Direct Charitable (Direct Services & Support)	123,568	137,926
Fundraising	15,308	14,574
Social Enterprise	-	-
	<u>138,876</u>	<u>152,500</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Full Time	3	3
Part Time	7	6
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The number of full time equivalent staff during the year ended 31 December 2020 totalled 5 (Directly Charitable - 4.5, Fundraising, Publicity & Development - 0.5.)

Staff costs contains the following items:

	2020 £	2019 £
Wages and salaries	133,275	141,913
Redundancy payments	-	3,924
Social security	5,601	6,663
	<u>138,876</u>	<u>152,500</u>
Employer's contribution to defined contribution pension schemes	2,500	2,213
	<u>141,376</u>	<u>154,713</u>

14. COMPARATIVES (2019) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,273	116,710	176,983
Other trading activities	62,292	-	62,292
Investment income	471	-	471
Total	<u>123,036</u>	<u>116,710</u>	<u>239,746</u>
EXPENDITURE ON			
Raising funds	21,681	-	21,681
Charitable activities			
Charitable Activities	82,066	131,448	213,514
Other	7,188	-	7,188
Total	<u>110,935</u>	<u>131,448</u>	<u>242,383</u>
NET INCOME/(EXPENDITURE)	<u>12,101</u>	<u>(14,738)</u>	<u>(2,637)</u>
Transfers between funds	<u>(16,809)</u>	<u>16,809</u>	<u>-</u>
Net movement in funds	<u>(4,708)</u>	<u>2,071</u>	<u>(2,637)</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. COMPARATIVES (2019) FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	108,779	12,929	121,708
TOTAL FUNDS CARRIED FORWARD	<u>104,071</u>	<u>15,000</u>	<u>119,071</u>

15. RESTRICTED INCOME FUNDS

Within the charity's income as described in note 3 were funds for restricted purposes, the main items of which were as follows;

Purpose	Payee	£
Contribution towards the cost of services in certain geographic areas	Wealden District Council	3,975
	Chichester District Council	1,000
	Horsham District Council	700
	Haywards Heath Town Council	250
	Hailsham Town Council	300
	Burgess Hill Town Council	500
	Lewes Town Council	3,000
	Hastings Winkle Club	150
	Hastings and St Leonards Foreshore Charitable Trust	392
	Optivo	1,000
	Francis & Eric Ford Charity Trust	500
	Devonshire West Big Local	1,983
	Little Cheyne Court Wind Farm Community Fund	1,800
Contribution towards the cost of services combating social isolation	Hastings Direct	2,500
	Friarsgate Trust	2,000
Contribution towards the cost of Adviser Services and Family and Other Services	Edward Gostling Foundation	2,500
	The National Lottery COVID Community Support Fund	10,000
	Ernest Kleinwort Charitable Trust - COVID Fund	2,836
	BBC Children In Need	3,000
	Police Property Fund	500
	Sussex Community Foundation - Sussex Crisis Fund	5,000
	Sussex Community Foundation	5,000
	Robert Orpwood Blott Settlement	750
	Henry Smith Charity	10,000
	Daytrippers Foundation	350
Contribution towards the cost of Bourne Free Youth Club and Youth Development activities	The Robert McAlpine Foundation	10,000
	Tesco Bags of Help COVID	500
	ESCC Life More Ordinary	2,000
	John Jackson Charitable Trust	3,000
	St James' Place Charitable Foundation	10,000
Contribution towards the cost of activities, holidays, residential events and special activities	Padwa Foundation	489
	The Hedley Foundation	3,500
	The Adamson Trust	750
	Douglas Arter Foundation	500
	Peter Harrison Foundation	5,000

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. RESTRICTED INCOME FUNDS - continued

W O Street Charitable Foundation	1,750
The Pixel Fund	2,500
Boshier Hinton Foundation	1,500
Bruce Wake Charitable Trust	3,000
Contribution towards the work experience services of Saspire	
Anonymous Foundation	8,000
Sussex Community Foundation - Sussex Crisis Fund 2	4,753
Contribution towards building works in Saspire	
Screwfix Foundation	4,944
Total Restricted Income Funds	122,172
Of the above income the following amounts have been deferred to the next accounting period:	
The Adamson Trust	750
Bruce Wake Charitable Trust	3,000
Douglas Arter Foundation	500
The Hedley Foundation	3,500
Little Cheyne Court Wind Farm Community Fund	200
Peter Harrison Foundation	5,000
The Robert McAlpine Foundation	10,000
Screwfix Foundation	4,944
The National Lottery COVID Community Support Fund	1,750
Total Deferred Income	29,644
	92,528

All such receipts were wholly expended during the year in accordance with the donors' wishes, except for the following which have been carried forward for expenditure in 2021.

BBC Children in Need	1,500
ESCC Life More Ordinary	202
Garfield Weston Foundation	8,334
Haywards Heath Town Council	250
John Jackson Charitable Trust	3,000
Robert Orpwood Blott Settlement	750
Anonymous Foundation	2,000
St James' Place Charitable Foundation	8,447
Sussex Community Foundation - Sussex Crisis Fund	5,000
Sussex Community Foundation - Sussex Crisis Fund 2	4,753
The National Lottery COVID Community Support Fund	2,984
	37,220

All receipts brought forward from 2019 have been expended during the 2020 year in accordance with the donors' wishes.

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. UNRESTRICTED INCOME FUNDS

Within the Charity's income as described in note 3 were funds for unrestricted purposes received from Trusts and Foundations, the main items of which were as follows:

	£
Albert Hunt Trust	8,000
B and L Leach Family Trust	7,500
Charities Aid Foundation (CAF) Resilience Fund	28,000
Fitton Trust	300
Julia & Hans Rausing Trust	20,000
Isabel Blackman Foundation	3,000
Mrs A Lacy-Tate Charitable Trust	500
Longley Trust	500
Louise Dobson Charitable Trust	500
The Lynn Foundation	500
Marsh Christian Charitable Trust	700
Murphy-Neumann Charity Company Ltd	1,000
Neighbourly Community Fund	400
The Miss Pannett Charitable Trust	250
Sir Jules Thorn Charitable Trust	1,500
West Sussex Travel Society	500
	73,150

17. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY UNDERTAKING

The charity has one wholly owned subsidiary undertaking which was incorporated on 13 April 2010; Saspire Limited, registered office address: Units 5 & 6 Swan Wood Park, Gun Hill, Horam, East Sussex, TN21 0JS.

Saspire Limited traded with third parties for outsourced work and direct sale of products such as Christmas cards, greeting cards and other goods. The activities of this subsidiary have now been transferred to the charity and is therefore dormant. A summary of Saspire Limited's trading results is shown below. Accounts have been filed with the Registrar of Companies.

	Saspire Ltd 2020 £	Saspire Ltd 2019 £
Profit and Loss Account		
Turnover	-	-
Cost of Sales	-	-
Gross Profit	-	-
Administrative Expenses	-	(629)
Other Operating Income	-	(629)
Surplus / (Deficit) Funds in Subsidiary for the Financial Period	-	(629)
Funds Transferred to SASBAH During the Year	-	-
	-	(629)
Balance Sheet		
Fixed Assets	-	-
Current Assets	2	7,934
Current Liabilities	(531)	(8,463)
Total Net Assets	(529)	(529)

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY UNDERTAKING - continued

Aggregate Share Capital and Reserves	(529)	(529)
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18. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2020 and 31 December 2020	100
NET BOOK VALUE	
At 31 December 2020	100
At 31 December 2019	100

There were no investment assets outside the UK.

The cost of investment in subsidiary represents the cost of shares in the subsidiary undertaking Saspire Limited which is wholly owned and registered in England. The principal activity of the company is to be financially self sufficient and able to donate surplus revenue as "profits" to SASBAH.

19. STOCKS

	31.12.20	31.12.19
	£	£
Finished goods	349	1,986

20. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	2,267	3,389
Amounts owed by group undertakings	531	8,102
Prepayments	9,100	5,604

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Accruals and deferred income	32,511	2,869

22. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	Transfers between funds	At
	£	£	£	31.12.20
				£
Unrestricted funds				
General fund	19,071	44,122	(40,000)	23,193
Designated Fund	85,000	-	40,000	125,000
	104,071	44,122	-	148,193
Restricted funds				
Restricted Funds	15,000	22,220	-	37,220
TOTAL FUNDS	119,071	66,342	-	185,413

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

22. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,816	(130,694)	44,122
Restricted funds			
Restricted Funds	92,528	(70,308)	22,220
TOTAL FUNDS	<u>267,344</u>	<u>(201,002)</u>	<u>66,342</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	13,779	12,101	(6,809)	19,071
Designated Fund	95,000	-	(10,000)	85,000
	<u>108,779</u>	<u>12,101</u>	<u>(16,809)</u>	<u>104,071</u>
Restricted funds				
Restricted Funds	12,929	(14,738)	16,809	15,000
TOTAL FUNDS	<u>121,708</u>	<u>(2,637)</u>	<u>-</u>	<u>119,071</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,036	(110,935)	12,101
Restricted funds			
Restricted Funds	116,710	(131,448)	(14,738)
TOTAL FUNDS	<u>239,746</u>	<u>(242,383)</u>	<u>(2,637)</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	13,779	56,223	(46,809)	23,193
Designated Fund	95,000	-	30,000	125,000
	108,779	56,223	(16,809)	148,193
Restricted funds				
Restricted Funds	12,929	7,482	16,809	37,220
TOTAL FUNDS	<u>121,708</u>	<u>63,705</u>	<u>-</u>	<u>185,413</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,852	(241,629)	56,223
Restricted funds			
Restricted Funds	209,238	(201,756)	7,482
TOTAL FUNDS	<u>507,090</u>	<u>(443,385)</u>	<u>63,705</u>

23. RELATED PARTY DISCLOSURES

The charity has a wholly owned subsidiary; Saspire Limited. As at the balance sheet date there was an amount due to the charity from Saspire Limited of £531, this is included within debtors due within one year.

24. UNRESTRICTED FUNDS

The committee has allocated the following amounts to designated funds in accordance with the Charity's reserves policy and 2020 budgets:

	2020 £	2019 £
Housing Project Fund *	20,000	20,000
Adviser Services Fund	30,000	20,000
Social Coordinators	15,000	10,000
Family Support	10,000	5,000
Community Development	10,000	5,000
Replacement Mini Bus	15,000	10,000
Saspire	25,000	15,000
	<u>125,000</u>	<u>85,000</u>
Free Reserves	23,193	19,071
	<u>148,193</u>	<u>104,071</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA
AND HYDROCEPHALUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

24. UNRESTRICTED FUNDS - continued

* This sum represents the monies which reverted to SASBAH from the Worthing Housing Project and is designated for use in a future housing project.

