

**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  
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**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](http://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  
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**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  
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**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  
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**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  
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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		110,685	164,038	274,723	267,344
<b>EXPENDITURE ON</b>					
Raising funds	7	18,792	-	18,792	23,804
<b>Charitable activities</b>	8				
Charitable Activities		3,317	175,870	179,187	174,374
Other	9	2,496	-	2,496	2,824
<b>Total</b>		24,605	175,870	200,475	201,002
<b>NET INCOME/(EXPENDITURE)</b>		86,080	(11,832)	74,248	66,342
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		148,193	37,220	185,413	119,071
<b>TOTAL FUNDS CARRIED FORWARD</b>		234,273	25,388	259,661	185,413

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 £
<b>FIXED ASSETS</b>					
Investments	18	100	-	100	100
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	21	(2,868)	-	(2,868)	(32,511)
<b>NET CURRENT ASSETS</b>		<u>234,173</u>	<u>25,388</u>	<u>259,561</u>	<u>185,313</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>234,273</u>	<u>25,388</u>	<u>259,661</u>	<u>185,413</u>
<b>NET ASSETS</b>		<u>234,273</u>	<u>25,388</u>	<u>259,661</u>	<u>185,413</u>
<b>FUNDS</b>	22				
Unrestricted funds				234,273	148,193
Restricted funds				<u>25,388</u>	<u>37,220</u>
<b>TOTAL FUNDS</b>				<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  
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**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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>£</b>	<b>£</b>
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
	<b>£</b>	<b>£</b>
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  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**13. STAFF COSTS - continued**

Staff costs contains the following items:

	<b>2021 £</b>	<b>2020 £</b>
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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
<b>Total</b>	<u>174,816</u>	<u>92,528</u>	<u>267,344</u>
<b>EXPENDITURE ON</b>			
Raising funds	23,804	-	23,804
<b>Charitable activities</b>			
Charitable Activities	104,066	70,308	174,374
Other	2,824	-	2,824
<b>Total</b>	<u>130,694</u>	<u>70,308</u>	<u>201,002</u>
<b>NET INCOME</b>	<u>44,122</u>	<u>22,220</u>	<u>66,342</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	104,071	15,000	119,071
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>148,193</u>	<u>37,220</u>	<u>185,413</u>



**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA  
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**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;

<b>Purpose</b>	<b>Payee</b>	<b>£</b>
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
	Ernest Kleinwort Charitable Trust	5,500
Contribution towards the cost of Adviser Services and Family and Other Services	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  
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**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  
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**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 £
<b>MARKET VALUE</b>	
At 1 January 2021 and 31 December 2021	100
<b>NET BOOK VALUE</b>	
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  
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**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 £
<b>Unrestricted funds</b>				
General fund	23,193	86,080	(55,000)	54,273
Designated Fund	125,000	-	55,000	180,000
	148,193	86,080	-	234,273
<b>Restricted funds</b>				
Restricted Funds	37,220	(11,832)	-	25,388
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	110,685	(24,605)	86,080
<b>Restricted funds</b>			
Restricted Funds	164,038	(175,870)	(11,832)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	19,071	44,122	(40,000)	23,193
Designated Fund	85,000	-	40,000	125,000
	104,071	44,122	-	148,193
<b>Restricted funds</b>				
Restricted Funds	15,000	22,220	-	37,220
<b>TOTAL FUNDS</b>	<u>119,071</u>	<u>66,342</u>	<u>-</u>	<u>185,413</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA  
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**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 £
<b>Unrestricted funds</b>			
General fund	174,816	(130,694)	44,122
<b>Restricted funds</b>			
Restricted Funds	92,528	(70,308)	22,220
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Restricted Funds	15,000	10,388	-	25,388
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	285,501	(155,299)	130,202
<b>Restricted funds</b>			
Restricted Funds	256,566	(246,178)	10,388
<b>TOTAL FUNDS</b>	<u>542,067</u>	<u>(401,477)</u>	<u>140,590</u>

**THE SUSSEX ASSOCIATION FOR SPINA BIFIDA  
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**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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	180,000	125,000
Free Reserves	54,273	23,193
	<hr/>	<hr/>
	234,273	148,193
	<hr/> <hr/>	<hr/> <hr/>

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