

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	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>253,104</u>	<u>23,000</u>	<u>276,104</u>	<u>259,661</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><u>253,104</u></u>	<u><u>23,000</u></u>	<u><u>276,104</u></u>	<u><u>259,661</u></u>
FUNDS	20				
Unrestricted funds				253,104	234,273
Restricted funds				<u>23,000</u>	<u>25,388</u>
TOTAL FUNDS				<u><u>276,104</u></u>	<u><u>259,661</u></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	<u>110,685</u>	<u>164,038</u>	<u>274,723</u>
EXPENDITURE ON			
Raising funds	18,792	-	18,792
Charitable activities			
Charitable Activities	3,317	175,870	179,187
Other	2,496	-	2,496
Total	<u>24,605</u>	<u>175,870</u>	<u>200,475</u>
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	<u>234,273</u>	<u>25,388</u>	<u>259,661</u>

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
	<hr/>
	23,000
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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
	<hr/>
	49,750
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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, Horam, 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
	<hr/>
NET BOOK VALUE	
At 31 December 2022	100
	<hr/>
At 31 December 2021	100
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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>185,413</u>	<u>74,248</u>	<u>-</u>	<u>259,661</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>274,723</u>	<u>(200,475)</u>	<u>74,248</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>185,413</u>	<u>90,691</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 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
	<hr/>	<hr/>
	220,000	180,000
Free Reserves	33,104	54,273
	<hr/>	<hr/>
	253,104	234,273
	<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.