
MYELOPATHY.ORG

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

MYELOPATHY.ORG

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 21

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees

Mr Steven Czick (appointed 27 June 2024)
Dr Benjamin Davies (appointed 13 November 2024)
Dr Johann Graggaber (resigned 12 December 2023)
Dr Eldrid Herrington
Mrs Weslie R Janeway (resigned 25 May 2024)
Dr Mark Kotter
Dr Rory Murphy (appointed 25 November 2024)
Mr Iwan Lloyd Sadler
Mr Roy Smith
Ms Carol Sun-Schuster
Mr David Townshend (resigned 1 May 2024)
Dr Aditya Vedantam (appointed 13 November 2024)
Ms Helen J Wood, Chair

Charity registered number

1178673

Principal office

Lakin Rose Limited
Cambridge House
Camboro Business Park
Girton
Cambridge
CB3 0QH

Independent examiner

C P J Dougherty, FCA
Lakin Rose Limited
Cambridge House
Camboro Business Park
Girton
Cambridge
CB3 0QH

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees present their annual report together with the financial statements of the Myelopathy.org for the year 1 July 2023 to 30 June 2024.

Objectives and activities

a. Policies and objectives

To advance health and education in all aspects of Degenerative Cervical Myelopathy (DCM) in particular but not exclusively by:

1. Supporting and funding scientific research into all aspects of DCM and ensuring the useful results of such research are publicly disseminated.
2. Raising awareness and understanding of the condition in all its forms including sharing current research and healthcare information.
3. Supporting and promoting improved physical and mental outcomes for patients including establishing support for patients, carers and health professionals.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the charity's purposes for the public benefit

(1) Research

The following section summarises the projects that Myelopathy.org has been involved in which further our first charitable aim, to support research in the field of DCM. Below we have included further explanations of each of the projects which in each case are being done to better understand the condition and the best ways to treat it, in order to improve the lives of the people affected by it. We believe that this is for the future public benefit and fulfils our obligations as trustees.

AO Spine RECODE DCM - transition to Myelopathy.org

Myelopathy.org has continued to partner with AO Spine RECODE DCM, an international consensus initiative to involve people with DCM alongside healthcare professionals, in the design and direction of DCM research. Myelopathy.org has taken the lead in managing this collaboration during the year after entering into a 3-year transition agreement with AO Spine In May 2022 to ensure the efficient handover of the RECODE DCM project to Myelopathy.org.

The Steering Committee, established in October 2022 has continued to work to strategise and guide this scientific expansion. We are very grateful to this team of experts, with both lived experience and professional experience of Degenerative Cervical Myelopathy (DCM), who have risen to the challenge of resolving key scientific and clinical problems.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Objectives and activities (continued)

RECODE-DCM Steering Committee

David Anderson, physiotherapist, Australia
Tammy Blizzard, person with DCM, USA
Tim Boerger, person with DCM, USA
Chad Cook, physiotherapist, USA
Sheila Dugan, person with DCM, USA
Michael Fehlings, neurosurgeon, Canada
Julio Furlan, neurologist, Canada
James Guest, neurosurgeon, USA
Manabu Ito, orthopaedic surgeon, Japan
Sukhvinder Kalsi-Ryan, physiotherapist, Canada
Mark Kotter, neurosurgeon and co-founder of Myelopathy.org, UK
Abdul Lalkhen, pain specialist, UK
Anna MacDowall, orthopaedic surgeon, Sweden
Allan Martin, neurosurgeon, USA
Esther Martin-Moore, person with DCM, UK
James Milligan, family doctor, USA
Aria Nouri, neurosurgeon, Switzerland
Iwan Sadler, person with DCM and co-founder of Myelopathy.org, UK
Lindsay Tetreault, neurologist, USA
Caroline Treanor, physiotherapist, UK
Luiz Vialle, orthopaedic surgeon, Brazil
Lianne Wood, physiotherapist, UK
Carl Zipser, neurologist, Switzerland

The RECODE-DCM research network now has over 1000 professional members from over 15 different healthcare disciplines.

RECODE-DCM Incubators

The goal of our incubators is to resolve the Top 10 Research Priorities that were identified through the AO Spine RECODE-DCM study, in which AO Spine and Myelopathy.org brought together all key stakeholder groups to pinpoint the most crucial questions in DCM. Our international, multidisciplinary incubator teams meet regularly via Zoom to conduct research and share expertise. We sincerely thank all of our incubator members for sparing their time and energy to propel the incubators forward.

The **Diagnostic Criteria Incubator** is working on the world's first set of reliable diagnostic criteria for DCM. Early diagnosis is the key to optimal outcomes. At present, people with DCM wait an average of 2 to 5 years for a diagnosis; however, treatment within 4 months is associated with the best chance of a full recovery. Our incubator's mission is the publication and widespread uptake of robust diagnostic criteria.

A series of formative papers have now been submitted for review to the Global Spine Journal. These include systematic reviews of the diagnostic value of clinical symptoms, and clinically important signs and attributes in distinguishing DCM from other conditions (Dr. L. Tetreault, New York University). We are also submitting an analysis of inclusion and exclusion criteria to be utilised within DCM trials (Prof. K. Margetis, Mount Sinai).

The incubator has just received ethical approval from The University of Cambridge for a Delphi consensus process that would allow us to define diagnostic criteria to help diagnose and manage patients in clinical practice. Our team has also developed a survey for healthcare professionals to rate the signs and symptoms of DCM, in order to inform our diagnostic criteria. We are currently trialling this survey with members of our incubator around the world.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Objectives and activities (continued)

The **Natural History Incubator** is working to understand how DCM begins and develops. The group is looking at management of asymptomatic spinal cord compression, and identifying the factors associated with progression into symptomatic DCM. Comprehensive knowledge of the disease course will open avenues for effective intervention.

The incubator has just published a research paper on the results of an international survey to determine how both mild DCM and asymptomatic spinal cord compression (ASCC) are managed in clinical practice across the world. This research demonstrated that health professionals typically offer regular outpatient follow-up visits with patients, but what investigations take place during these visits varies widely. Further research is needed to define best practice and support patient care.

The **Peri-Operative Incubator** is examining non-operative aspects of DCM management and developing an enhanced recovery pathway for patients prior to, during, and after surgery. **The incubator** is currently being led by Caroline Treanor, who is overseeing a workstream to develop guidelines for the peri-operative management of DCM. Here, our team is working with the Enhanced Recovery After Surgery (ERAS) Society, who seek to improve care pathways so as to help patients achieve better and earlier recovery following major surgery.

Myelopathy.org Research Prize

Each year Myelopathy.org picks the most significant and original research contribution that aligns with the RECODE-DCM Research Priorities. We had submissions from all over the world, but our independent experts were in unanimous agreement that the 2023 winner was Dr Satkunendrarajah and Dr Aditya from Wisconsin, USA who submitted an innovative research paper on breathing difficulties in people with DCM.

You can listen to Dr. Satkunendrarajah and her co-investigator Dr. Aditya Vedantam on our [Myelopathy Matters podcast](#) discuss the research.

RECEDE Myelopathy [Regeneration in Cervical Degenerative Myelopathy] (University of Cambridge and National Institute for Health Research)

Phase III, double blind, placebo randomised controlled efficacy study of Ibudilast (a medicine) as an additional therapy to decompressive surgery (the gold standard treatment) for DCM. Ibudilast is a medicine currently under investigation for treatment of Multiple Sclerosis, Motor Neuron Disease (ALS) and Brain Tumours. Myelopathy.org continues to support this clinical research trial.

POLYFIX-DCM

(University of Cambridge and National Institute for Health Research).

Myelopathy.org is a partner and supports this clinical trial to compare two types of surgery for DCM. We have brought the voice of people with DCM to the design of this clinical trial and Helen Wood, Chair of the Board of Trustees of Myelopathy.org sits on the trial Steering Committee

The first patient was recruited to the trial at Addenbrooke's Hospital in Cambridge on 7 July 2023 and by the end of June 2024 the trial had recruited a further 138 participants. 25 sites have now opened and are recruiting with a further 10 sites being set up.

Decision Making in DCM (SHARED-DCM) (Formerly DCM COINS)

In May 2021, Myelopathy.org was awarded an Evelyn Trust Health and Wellbeing Grant to help lay the foundations for quality shared decision making (SDM) in Degenerative Cervical Myelopathy (DCM) in two ways:

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Objectives and activities (continued)

First, developing a Core Information Set (CIS) for DCM to support the "Preparation Phase". A CIS represents a baseline information "checklist" intended to facilitate a dialogue between patients and professionals in order for patients to make better value-based decisions about their healthcare when multiple options are available. A DCM CIS was proposed, recognising that patients currently struggle to find information about DCM and have no general knowledge, making it difficult for them to enter into a SDM process.

Second, process mapping the care pathway in DCM, to establish the key points at which decisions are made, and if/how a SDM process can be supported. We anticipate that a detailed map of the DCM care pathway could also support other areas of DCM research.

We have now completed this project and have:

- provided a comprehensive review of DCM educational resources and an article capturing patient perspectives on available information, establishing a clear rationale for the project and the development of the CIS and process map.
- successfully developed the first educational tool for DCM, the DCM Diagnosis CIS, with input from an international panel of clinicians and patients.
- developed the first DCM process map, detailing key decision points in clinical care, in collaboration with an international panel of clinicians and patients.
- piloted the CIS at Addenbrooke's Hospital, gathering initial feedback from patients and clinicians using both in-house measures and pre-validated tools.

The work completed establishes a solid rationale and launchpad for future research focused on enhancing knowledge and awareness of DCM among patients and clinicians. Notably, this work has laid the groundwork for developing patient decision-making tools. The preliminary assessment of the CIS at Addenbrooke's Hospital provides an essential foundation for evaluating its feasibility for adoption in NHS clinical practice.

(2) Awareness

This section describes the activities of Myelopathy.org has been involved in furthering our second charitable aim, to raise awareness of DCM.

Myelopathy.org website

Following the launch of our enhanced website in April 2023 our website has continued to be the 'shop front' of all that we do at Myelopathy.org. This fresh look and improved content has continued to have a positive impact on all our community making it easier to access much needed information about DCM.

Weekly Blog

Following its launch in April 2022 we have continued to publish a weekly blog post which includes interviews with volunteers, updates from our support group and articles about DCM research. All our blogs are available to listen to as well as read as people with DCM sometimes find it more comfortable to listen to content rather than read it.

Myelopathy Matters PodCasts

Myelopathy Matters is a PodCast series produced by Myelopathy.org and series 5 was launched in January 2025. The aim of the PodCast is to bring the latest information on living with, managing and understanding DCM, through expert guests from around the world.

PodCasts are a popular medium, and well suited for listeners with DCM, who may become uncomfortable sitting watching a screen for example.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Objectives and activities (continued)

Google Ads

Myelopathy.org has continued to benefit from the Google Ad Grant awarded during 2023-24. This has enabled Myelopathy.org to take advantage of the \$10,000 USD monthly budget of in-kind Google Ads advertising credit through the Google Ad Grants program.

Our Google Ads campaigns has focused on two key objectives in different geographical locations:

1. targeting aware groups
2. targeting non-aware groups

(3) Support

Support Group

Our Myelopathy Support page on Facebook continues to grow and now has over 4,000 followers. Myelopathy.org also runs an on-line private support group on Facebook which has approximately 3500 members. This group is growing and we typically see 200 posts, 3,000 comments and 5,000 reactions each month.

This group helps to reduce isolation for our community and increases their knowledge of DCM. The group is run by volunteers, all of whom have DCM, and provides a unique space for our community to interact and engage on a one-to-one basis with people in similar circumstances. The group provides emotional support, social networks and educational resources. Members of the DCM community also run a peer mentoring programme where people with significant lived experience of DCM provide information and support to others during different stages of their DCM journey.

Both groups are led by Iwan Sadler, co-founder of Myelopathy.org and a person with DCM.

Caregivers Support Group

In February 2023 the Myelopathy Support Group launched a [Myelopathy.org Caregivers Support Group](#). This separate group provides a safe and supportive space for caregivers to openly talk to each other and also give them the help and support they also need. We would like to thank Kevin Martin-Moore for leading this initiative.

Coffee with Esther

Esther Martin-Moore has continued to run her hugely popular virtual Coffee Break meetings for people with DCM. The coffee breaks have become an increasingly popular feature of the Support Group and are much appreciated by the members.

Podcasts

The Myelopathy Matters PodCast series offers the DCM community an additional platform to learn about what is happening at Myelopathy.org. The series includes information on research projects, interviews with leading healthcare professionals in the field of DCM and information from people with DCM. This helps to fulfil our objective of supporting and improving the physical and mental outcomes for people with DCM by providing a supportive and informative information source.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Objectives and activities (continued)

Yoga

Helen McBain, a yoga teacher, launched a series of on-line yoga sessions for members of our support group in 2023. The sessions were devised specifically for people with DCM and the emphasis was about listening to your body. Helen tailored the sessions to individual needs to ensure everyone was able to get the most out of the session.

Achievements and performance

a. Review of activities

Below is a brief summary of the main achievements of Myelopathy.org this year.

Fundraising

We continue to receive support from the Evelyn Trust for our Shared DCM project and now also receive support from AO Spine for the RECODE -DCM project.

In July 2023 we launched our first Summer Fundraiser when we invited our community to raise much needed funds by getting involved in challenges. Our Festive Fundraiser invited our community to become regular donors. Regular donations (whatever the size) are incredibly important to us and help us to plan for the future.

2024 saw the launch of the Myelopathy.org stationery collection. The products are designed by people living with DCM and this initiative raises much needed awareness and funds.

In May 2024 Dr Rory Murphy from the Barrow Neurological Institute in the USA and now a trustee Myelopathy.org ran across the Grand Canyon to raise awareness and funds. Rory smashed his fundraising target of US\$1,500 by raising over US\$2,200.

In addition to these we have continued to receive much needed donations from our beneficiaries and their supporters together with donations (both large and small) from other donors.

Volunteers

Volunteers are key to everything we do at Myelopathy.org and we could not continue to operate without their incredible support, in particular our fantastic group of volunteers (all people with DCM) who run our support group. During 2023-24 we continued to build up a professional volunteer programme to expand our capacity. Volunteers have continued to work on the following projects; website maintenance, content for all areas of our work, general charity administration, grant writing and research, Human Resources and Shared DCM.

Operations, outreach, and communication

Programmes

We have continued to be a partner in RECODE-DCM and continue to work with AO Spine on this project.

We have continued work on the Shared DCM project to create the first comprehensive education framework for people with DCM.

We have continued to partner NIHR funded clinical trials to bring the voice of people with DCM to these trials.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Achievements and performance (continued)

During 2023-24 Myelopathy.org applied for funding to The National Lottery (TNL) under its Reaching Communities programme to run a pilot helpline project for those affected by DCM. We received notification that we had been successful in securing £49,990 of funding from TNL in April 2024 and we are absolutely delighted to be able to run this exciting new pilot project for our beneficiaries during 2024-25.

We have continued to develop and broadcast our Myelopathy Matters PodCast series and weekly blogs to better inform our community about the work of Myelopathy.org.

Conferences

Ben Davies (co-founder and trustee of Myelopathy.org) was invited by Manabu Ito, a leading spine surgeon from Japan, to deliver a keynote speech at the Japanese Spine Society (JSS) on Degenerative Cervical Myelopathy (DCM). The JSS is Japan's foremost professional society for spine surgery, dedicated to advancing research, education and clinical excellence in spinal disorders. During the speech, Ben emphasised the critical need for international collaboration to accelerate discoveries in DCM, highlighting that innovation anywhere should be able to help patients everywhere.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At present Myelopathy.org has minimal annual liabilities. Consequently, and based on the limited annual income, it is felt that a reserve fund is not required nor possible at this time.

This position will be reviewed annually by the Trustees.

Structure, governance and management

a. Constitution

Myelopathy.org is a registered charity, number 1178673, and was incorporated on 6 June 2018.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

c. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Statement of Trustees' responsibilities

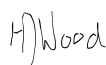
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 07 Apr 2025 and signed on their behalf by:



Helen Wood (Apr 7, 2025, 4:43pm)

Ms Helen J Wood
Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Independent Examiner's Report to the Trustees of Myelopathy.org ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 June 2024.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

C P J Dougherty FCA

Lakin Rose Limited
Cambridge House
Camboro Business Park
Girton
Cambridge
CB3 0QH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations	3	13,283	56,490	69,773	72,863
Charitable activities	4	-	5,152	5,152	6,351
Investments	5	-	-	-	1
Total income		13,283	61,642	74,925	79,215
Expenditure on:					
Raising funds	6	-	1,800	1,800	-
Charitable activities		13,283	60,035	73,318	97,406
Total expenditure		13,283	61,835	75,118	97,406
Net movement in funds		-	(193)	(193)	(18,191)
Reconciliation of funds:					
Total funds brought forward		-	37,498	37,498	55,689
Net movement in funds		-	(193)	(193)	(18,191)
Total funds carried forward		-	37,305	37,305	37,498

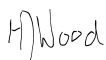
The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 21 form part of these financial statements.

**BALANCE SHEET
AS AT 30 JUNE 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	11	6,276	4,363
Cash at bank and in hand		36,303	38,188
		<u>42,579</u>	<u>42,551</u>
Creditors: amounts falling due within one year	12	(5,274)	(5,053)
Net current assets		<u>37,305</u>	<u>37,498</u>
Total net assets		<u><u>37,305</u></u>	<u><u>37,498</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	37,305	37,498
Total funds		<u><u>37,305</u></u>	<u><u>37,498</u></u>

The financial statements were approved and authorised for issue by the Trustees on 07 Apr 2025 and signed on their behalf by:



Helen Wood (Apr 7, 2025, 4:43pm)

Ms Helen J Wood
Trustee

The notes on pages 13 to 21 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. General information

The charity is a charitable incorporated organisation (CIO). The charity's address is Lakin Rose Limited, Cambridge House, Camboro Business Park, Girton, Cambridge, CB3 0QH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Myelopathy.org meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.5 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.6 Fund accounting

General funds are unrestricted funds which are available for use 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 are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

3. Income from donations

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	-	56,490	56,490	45,036
Grants	13,283	-	13,283	27,827
	<u>13,283</u>	<u>56,490</u>	<u>69,773</u>	<u>72,863</u>
<i>Total 2023</i>	<u>27,827</u>	<u>45,036</u>	<u>72,863</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Research services	5,152	5,152	6,351
	<u>5,152</u>	<u>5,152</u>	<u>6,351</u>

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest receivable	-	-	1
	<u>-</u>	<u>-</u>	<u>1</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Costs of raising voluntary income	1,800	1,800	-
	<u>1,800</u>	<u>1,800</u>	<u>-</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	2,057	71,261	73,318	97,406
	<u>2,057</u>	<u>71,261</u>	<u>73,318</u>	<u>97,406</u>
<i>Total 2023</i>	<u>2,460</u>	<u>94,946</u>	<u>97,406</u>	

Analysis of direct costs

	Charitable activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Education	2,057	2,057	2,460
	<u>2,057</u>	<u>2,057</u>	<u>2,460</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	29,066	29,066	23,469
General office expenses	3,426	3,426	2,754
Computer expenses	613	613	485
Insurance	495	495	474
Subscriptions	267	267	410
Travel and subsistence	-	-	1,747
Grant funded Google advertisements	24,524	24,524	31,200
Consultancy	11,100	11,100	33,147
Governance costs	1,770	1,770	1,260
	<hr/> 71,261 <hr/>	<hr/> 71,261 <hr/>	<hr/> 94,946 <hr/>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,770 (2023 - £1,260).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

9. Staff costs

	2024	2023
	£	£
Wages and salaries	28,401	22,953
Contribution to defined contribution pension schemes	665	516
	<u>29,066</u>	<u>23,469</u>

The average number of persons employed by the charity during the year was as follows:

	2024	2023
	No.	No.
Management	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year ended 30 June 2024, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 June 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Debtors

	2024	2023
	£	£
Prepayments and accrued income	2,276	3,496
Tax recoverable	4,000	867
	<u>6,276</u>	<u>4,363</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	1,040
Other taxation and social security	1,756	727
Other creditors	2,078	1,886
Accruals and deferred income	1,440	1,400
	<u>5,274</u>	<u>5,053</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General Funds	37,498	61,642	(61,835)	37,305
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Decision Making in DCM (previously DCM COINS) Project	-	7,910	(7,910)	-
POLYFIX-DCM Trial fund	-	5,373	(5,373)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	13,283	(13,283)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	37,498	74,925	(75,118)	37,305
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Decision Making in DCM Project

This fund relates to grants receivable from Evelyn Trust to support this project. A detailed description of this project can be found in the trustees' report.

POLYFIX-DCM Trial Fund

Grant funding towards patient and public engagement with the POLYFIX-DCM (**P**Osterior **L**aminectomy and **F**IXation for **D**egenerative **C**ervical **M**yelopathy) trial.

Income and expenses relating to the PPI element of the Distressed Study (a sub study which is part of POLYFIX) and to set up a mechanism to administer any patient travel expenses related to the trial and for a Podcast about the trial.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2023 £</i>
Unrestricted funds				
General Funds	55,689	51,388	(69,579)	37,498
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Decision Making in DCM (previously DCM COINS) Project	-	8,009	(8,009)	-
POLYFIX-DCM Trial fund	-	9,867	(9,867)	-
Benefits workshops	-	9,951	(9,951)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	27,827	(27,827)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	55,689	79,215	(97,406)	37,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Decision Making in DCM (previously DCM COINS) Project

This fund relates to a grant receivable from Evelyn Trust to support this project. A detailed description of this project can be found in the trustees' report.

POLYFIX-DCM Trial Fund

Grant funding towards patient and public engagement with the POLYFIX-DCM (**P**Osterior **L**aminectomy and **F**IXation for **D**egenerative **C**ervical **M**yelopathy) trial.

Benefits workshop fund

Grant funding from National Lottery Communities Fund towards running workshops to help beneficiaries navigate the benefits system.



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