

# THE HEREDITARY SPASTIC PARAPLEGIA SUPPORT GROUP

England & Wales · Charity number 1181539

## Details

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Other names	HSP SUPPORT GROUP
Status	Registered
Legal form	CIO
Registered	2019-01-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	18 Lodmoor Avenue Weymouth DT3 5AF
Phone	01305772286
Email	<a href="mailto:dave@vadcar.org.uk">dave@vadcar.org.uk</a>
Website	<a href="http://www.hspgroup.org">http://www.hspgroup.org</a>

## Activities

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**Objects:** THE OBJECTS ARE:-1)TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF SUFFERS OF HSP IN GREAT BRITAIN AND NORTHERN IRELAND THROUGH THE PROVISION OF FINANCE, ASSISTANCE, SUPPORT, EDUCATION AND PRACTICAL ADVICE;2)TO ADVANCE THE EDUCATION OF PROFESSIONALS AND THE GENERAL PUBLIC IN ALL AREAS RELATING TO HSP.IN FURTHERANCE OF THE OBJECTS THE ORGANISATION MAY PROVIDE SUPPORT TO ACTIVITIES WHOSE OUTCOME MAY LEAD TO BENEFITS TO THOSE WITH HSP.

**Activities:** The charity promotes meetings for those with HSP to meet others. It gives grants to individuals to alleviate the effects of HSP. It supports research into the condition. It provides via its web site and Newsletters information about HSP and management of the condition.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** IN GREAT BRITAIN AND NORTHERN IRELAND
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£61,045	£23,490	-	-
2024-04-30	£31,595	£39,370	-	-
2023-04-30	£19,427	£26,468	-	-
2022-04-30	£32,742	£29,591	-	-
2021-04-30	£14,245	£21,990	-	-

## Trustees

Name	Role	Appointed
<b>Adam Lawrence</b>	Chair	2019-07-13
DAVID HARRIS		2019-07-13
Estelle Marshall		2024-10-09
Helen Louise Payne		2024-10-09
Michael Cain		2025-12-08
Michael Thomas Payne		2024-10-09
Mitesh Patel		2020-02-15
Phil Bungay		2025-11-02

**THE HEREDITARY SPASTIC PARAPLEGIA SUPPORT GROUP**

England & Wales - Charity number 1181539

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# Accounts

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Charity Name: Hereditary Spastic Paraplegia Support Group  
Registered Charity No: 1181539  
18 Lodmoor Avenue, Weymouth, DT3 5AF

Trustees: Mike Cain, Dave Harris, Adam Lawrence,  
Estelle Marshall, John Mason, Mitesh Patel,  
Helen Payne, Michael Payne,  
Juan Vasquez Ruiz

## Trustees' Report, Year Ending 30<sup>th</sup> April 2025

### Structure and Management

The charity is governed and administered by a committee of 9 volunteer trustees. The trustees consider that all actions taken during the year were in accordance with the constitution. The trustees meet several times a year or correspond by email to discuss the activities of the group and its position, make decisions on activities and expenditure. Five meetings during the year were all held by Zoom.

During the year three new people and one former trustee volunteered to become trustees. The trustees agreed they should be appointed, and they are standing for election at the AGM. Shanake Amarasinghe stood down as treasurer and John Mason was re-appointed treasurer, having re-offered his services. The arrival of new trustees has allowed for the transfer of our Secretary and Treasurer roles, with much of the year spent in transition for a smooth handover of responsibilities. Formal handover of roles will occur at the 2025 AGM, subject to member voting.

### Activities and Objectives

The group's mission statement is: **People with Hereditary Spastic Paraplegia (HSP), their families and carers are at the heart of everything we do.**

- *Our information and support helps improve the quality of life for those affected by HSP.*
- *Our friendly support community helps with sharing ideas and reducing feelings of isolation.*
- *We support research into HSP, including developing treatments and improving understanding.*

The mission statement articulates how the Group fulfils its charitable objects which are concerned with promoting and protecting physical and mental health, and advancing education.

The Group provides a friendly supportive community with various ways for members to keep up-to-date and communicate with each other:

- An Annual General Meeting reports the activities of the group.
- Presentations after the AGM from HSP specialists and relevant individuals help people explore topics relevant to HSP.
- Regional meetings are regularly held around the country and on-line aiming to encourage conversation and reduce feelings of isolation
- A Newsletter is published 2-3 times a year
- A website and social media channels provide recordings of online events, relevant information and allow discussions on appropriate topics
- The group is involved with relevant umbrella organisations to help promote HSP

The Group provides various ways to support members and to promote research into HSP:

- Supportive community grants are available to members to help with the purchase of mobility aids or other equipment
- Grants are available to support activities and projects researching aspects of HSP

### Achievements and Performance

The group has worked on its public benefits with the purposes of reducing isolation and keeping people informed and involved:

- The 2024 AGM was held virtually, via the Zoom platform.
- Presentations following the AGM were held virtually over summer of 2024.
- Recordings of the AGM and presentations were posted to our YouTube channel so that members or the public can view them at any time.
- Around 20 meetings were held during the year, a combination of Zoom and face to face

**Group Secretary**  
Dave Harris

**Treasurer**  
John Mason

**Chairman**  
Adam Lawrence

**Membership**  
Mitesh Patel

- 1 edition of the newsletter was produced (June 24), with thanks to Ian Bennett for his excellent work on this since 2008. Pip Lee became editor in 2025, with her first edition published after the end of the financial year.
- The group is funding a book about HSP being written by Pip Lee with input from Estelle Marshall. The book should be available during the summer of 2025, and we will update members on progress.
- Social media groups for those with HSP and their carers were supported.

Money is raised from subscriptions and fund-raising activities undertaken by members and friends. Ten (10) members successfully applied for member grants, generally with the aim of purchasing mobility aids. In total £6,421 was approved for them. One member successfully applied for funding towards a holiday with Calvert Trust.

### Membership

The general level and pattern of membership is similar to previous years. Whilst many people are members for the longer term, there are always new members joining and other members leaving. We continue to track reasons for leaving to ensure we're responding to member needs as much as possible within our resources.

### Research

The group has provided some funding for a project run by EuroHSP into treatment options for SPG4. The Group has completed its funding for research at Exeter University. The previously agreed research project at Sheffield has not progressed as planned, and we are discussing the next steps. There have been no other applications for research funding.

### Financial Review

- Income: £61,045.37 (last year £ 31,138.23)
- Expenditure: £23,490.16 (last year £ 38,973.03)

There was a surplus of £ 37,555.24 for the year (last year a deficit of £ 7,784.80). During the year the Group received an interim donation from the estate of Joy Rainey, who died in 2020.

At the end of the financial year (30/4/2025) the Group has net assets of £155,105.87 held entirely in its bank accounts. These assets were held in reserve to meet member benefits, research funding, running costs and contingencies in future years.

Monies raised for research were assigned to a restricted account which was used as part payment for research grants in the year which totalled £10,759.90.

The Trustees consider that the Group is financially sound. The Trustees consider a reserve of around £15,000 should be held to meet contingencies and there are significant funds beyond this figure.

The accounts have been prepared in accordance with the Charity Commissioners guidelines and with regard to guidelines on public benefit.

Adam Lawrence  
Chair

Date: 15 June 2025

HSP Support Group		Charity No	1181539	
		Company No		
<b>Annual accounts for the period</b>				
Period start date	<b>01/05/2024</b>	To	Period end date	<b>30/04/2025</b>

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	funds	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies and subscriptions	S01	47,725	-	-	47,725	15,270.06
Charitable activities	S02	7,162	5,650	-	12,812	16,324.76
Other trading activities	S03	-	-	-	-	-
Investments	S04	508	-	-	508	0.00
Separate material item of income	S05	-	-	-	-	0.00
Other	S06	-	-	-	-	0.00
<b>Total</b>	S07	<b>55,395</b>	<b>5,650</b>	<b>-</b>	<b>61,045</b>	<b>31,594.82</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	234	169	-	403	1,527
Charitable activities	S09	21,889	-	-	21,889	34,709
Separate material expense item	S10	-	-	-	-	-
Other	S11	1,198	-	-	1,198	3,134
<b>Total</b>	S12	<b>23,321</b>	<b>169</b>	<b>-</b>	<b>23,490</b>	<b>33,102</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	32,074	5,481	-	37,555	1,507
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	32,074	5,481	-	37,555	1,507
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>						
	S17	32,074	5,481	-	37,555	1,507
<b>Transfers between funds</b>						
	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S19	-	-	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
	S21	-	-	-	-	-
<b>Net movement in funds</b>						
	S22	32,074	5,481	-	37,555	1,507
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	117,551	-	-	117,551	-
<b>Total funds carried forward</b>	S24	<b>149,625</b>	<b>5,481</b>	<b>-</b>	<b>155,106</b>	<b>117,551</b>

Charity Name

Charity No  
Company No

**Section B Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
<b>Cash at bank and in hand</b>		B09	£156,706.00	-	-	156,706	117,550
<b>Total current assets</b>		B10	156,706	-	-	156,706	117,550
<b>Creditors: amounts falling due within one year</b>		B11	1,600	-	-	1,600	-
<b>Net current assets/(liabilities)</b>		B12	155,106	-	-	155,106	117,550
<b>Total assets less current liabilities</b>		B13	155,106	-	-	155,106	117,550
<b>Creditors: amounts falling due after one year</b>		B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	155,106	-	-	155,106	117,550
<b>Funds of the Charity</b>							
<b>Endowment funds</b>		B17	-	-	-	-	-
<b>Restricted income funds</b>		B18	-	5,481	-	5,481	-
<b>Unrestricted funds</b>		B19	149,625	-	-	149,625	-
<b>Revaluation reserve</b>		B20	-	-	-	-	-
<b>Fair value reserve</b>		B21	-	-	-	-	-
<b>Total funds</b>		B22	149,625	5,481	-	155,106	117,550

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

*John Mason*

Signature of director authenticating accounts being sent to Companies House

Print Name	Date of approval dd/mm/yyyy
John Mason	
Signature	Date dd/mm/yyyy
	Print name

## Note 1 Basis of preparation

**This section should be completed by all charities.**

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

## 1.2 Going concern

**If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:**

An explanation as to those factors that support the conclusion that the charity is a going concern;

*Not applicable*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*Not applicable*

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*Not applicable*

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	No changes have been made
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated \_\_\_\_\_

## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓	✓	✓

## Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓	✓	✓

## Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓	✓	✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓	✓	✓

## Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓	✓	✓

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

## Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓	✓	✓

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓	✓	✓

## Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓	✓	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓	✓	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
✓	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓	✓	✓

## Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
✓	✓	✓

## Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓	✓	✓

## Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓	✓	✓

## Income from interest,

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
✓	✓	✓

royalties and dividends	be measured reliably.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
Provisions for liabilities	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments		Yes*	No*	N/a*
<b>2.4 ASSETS</b>				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
	The depreciation rates and methods used are disclosed in note 14.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
	Investments held for resale or pending their sale and cash and cash equivalents with a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*

maturity date of less than 1 year are treated as current asset investments

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes\* No\* N/a\*

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes\* No\* N/a\*

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes\* No\* N/a\*

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes\* No\* N/a\*

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes\* No\* N/a\*

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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They are valued at fair value except where they qualify as basic financial instruments.

Yes\* No\* N/a\*

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

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## Note 3

## Income

Analysis of Income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Donations and legacies:</b>	Donations and gifts	11,997	-	-	11,997	10,908
	Gift Aid	-	-	-	-	393
	Legacies	30,000	-	-	30,000	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	5,728	-	-	5,728	4,362
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>47,725</b>	<b>-</b>	<b>-</b>	<b>47,725</b>	<b>15,663</b>	
<b>Charitable activities:</b>		7,162	5,650	-	12,812	15,932
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>7,162</b>	<b>5,650</b>	<b>-</b>	<b>12,812</b>	<b>15,932</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	508	-	-	508	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>508</b>	<b>-</b>	<b>-</b>	<b>508</b>	<b>-</b>	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>55,395</b>	<b>5,650</b>	<b>-</b>	<b>61,045</b>	<b>31,595</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

**Note 4 Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
<b>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</b>		
<b>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</b>		
<b>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</b>		

## Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	234	169	-	403	1,527	-	-	1,527
Incurred seeking legacies	-	-	-	-	-	=	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>234</b>	<b>169</b>	<b>-</b>	<b>403</b>	<b>1,527</b>	<b>-</b>	<b>-</b>	<b>1,527</b>
<b>Expenditure on charitable activities:</b>								
Grants to members	6,421	-	-	6,421	4,709	-	-	4,709
Conferences, regional support meetings	1,287	-	-	1,287	435	-	-	435
Research grants	10,760	-	-	10,760	-	30,000	-	30,000
Newsletter	3,420	-	-	3,420	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>21,889</b>	<b>-</b>	<b>-</b>	<b>21,889</b>	<b>5,144</b>	<b>30,000</b>	<b>-</b>	<b>35,144</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Governance (Trustees expenses)	-	-	-	-	438	-	-	438
Administration	1,198	-	-	1,198	2,260	-	-	2,260
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>1,198</b>	<b>-</b>	<b>-</b>	<b>1,198</b>	<b>2,699</b>	<b>-</b>	<b>-</b>	<b>2,699</b>
<b>TOTAL EXPENDITURE</b>	<b>23,321</b>	<b>169</b>	<b>-</b>	<b>23,490</b>	<b>9,370</b>	<b>30,000</b>	<b>-</b>	<b>39,370</b>

Other information:

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Note 7 Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	Newsletter costs of £3,420 includes £1,600 which is the amount the trustees agreed to pay to one of our members to prepare a book of her experiences of living with HSP plus a second payment estimated at £1,600 was agreed to support publication in June 2025 and is recognised as a liability in these accounts.	3,200	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		<b>3,200</b>	<b>-</b>



**Note 10**                      **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
nil	nil
nil	nil
nil	nil
nil	nil

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:****13.1 Analysis of grants paid (Included in cost of charitable activities)**

Analysis	Grants to Institutions	Grants to Individuals	Support costs	Total
			£	£
Mobility aids	-	6,421.49	nil	6,421.49
physiotherapist	2,295.00	-	nil	2,295
EuroHSP	8,464.90	-	nil	8,465
Activity or project 4	-	-	-	-
<b>Total</b>	<b>10,760</b>	<b>6,421</b>	<b>-</b>	<b>17,181</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to Institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Estelle Marshall	Research into HSP self management	2,295
EURO HSP	Research into the HSP SPG4 gene	8,465
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to Institutions in reporting period</b>		<b>10,760</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>10,760</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to Institutions	Grants to Individuals	Support costs £	Total £
Research into biomarkers, models and gait analysis for HSP gene	30,000.00	3,062.83	nil	33,062.83
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>30,000</b>	<b>3,063</b>	<b>-</b>	<b>33,063</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to Institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes	Please provide details of charity's URL.
No	Provide details below

Names of Institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to Institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

**Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	1,600	-	-	-
<b>Total</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income***Please complete this note if the charity has deferred income**Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

<b>Balance at the start of the reporting period</b>	
<b>Amounts added in current period</b>	
<b>Amounts released to income from previous periods</b>	
<b>Balance at the end of the reporting period</b>	

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

	This year	Last year

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--	--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

--	--

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

**Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

<b>This year £</b>	<b>Last year £</b>
-	-
£156,706.00	117,550
	-
156,706	117,550

**Note 25 Fair value of assets and liabilities**

	This year	Last year
<p><b>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</b></p>	<p>HSP Support Group is exposed to credit risk with Barclays Bank which holds the charity's bank account</p>	<p>Same risk</p>
<p><b>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</b></p>		

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
<b>Please provide details of the nature of the event</b>		
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	To fund our the charitable purposes generally; the costs of running the charity and the grants made to members.	117,551	55,395	23,321	-	-	149,625
Restricted Fund	R	For grants made for research into topics related to HSP usually at British universities or hospitals	-	5,650	169	-	-	5,481
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			117,551	61,045	23,490	-	-	155,106

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\*  No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	To fund our the charitable purposes generally; the costs of running the charity and the grants made to members, for grants made for research into topics related to HSP usually at British universities or hospitals	117,551	55,395	23,321	0	0	149,625
Restricted Fund	R		0	5,650	169	0	0	5,481
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a		-	-	-	-	-	-
	N/a	<b>Total Funds as per balance sheet</b>	<b>117,551</b>	<b>61,045</b>	<b>23,490</b>	<b>-</b>	<b>-</b>	<b>155,106</b>

Yes\*  No\*

Fund balances carried forward include assets and liabilities denominated in a foreign currency

**Note 27 Charity funds (cont)****27.3 Transfers between funds****This year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

**Last year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

**27.4 Designated funds****This year**

Planned use	Purpose of the designation	Amount
Restricted Fund	Research into HSP	30,000
Unrestricted (General) fund	To fund our charitable purposes generally.	9,370
		-
		-
		-
		-

**Last year**

Planned use	Purpose of the designation	Amount
Restricted Fund	Research into HSP	15,113
General Fund	Grants to members for mobility aids; newsletter; administration	11,354
		-
		-
		-
		-

**Note 29**

**Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.


### 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	281
Subsistence	-	-
Accommodation	-	103
Other (please specify):	-	-
DBS Checks for Trustees	-	54
<b>TOTAL</b>	<b>-</b>	<b>438</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

0	3
---	---

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

**This year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Last year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A Independent Examiner's Report

**Report to the trustees** Charity Name: **HEREDITARY SPASTIC PARAPLEGIA SUPPORT GROUP**

**On accounts for the year ended** 30 April 2025 Charity no (if any): **1181539**

**Set out on pages** 1 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/04/25

**Responsibilities and basis of report** As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

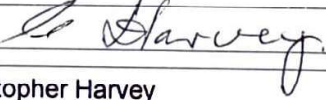
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement** I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

\* Please delete the words in the brackets if they do not apply.

**Signed:**  **Date:** 20 June 2025

**Name:** Christopher Harvey

**Relevant professional qualification(s) or body (if any):**

**Address:** 56 Herbert Road, Rainham, Gillingham, Kent ME8 9DA

**THE HEREDITARY SPASTIC PARAPLEGIA SUPPORT GROUP**

England & Wales - Charity number 1181539

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# Accounts

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## Trustees' Report, Year Ending 30<sup>th</sup> April 2024

### Structure and Management

The charity is governed and administered by a committee of 6 volunteer trustees. The trustees consider that all actions taken during the year were in accordance with the constitution. The trustees meet several times a year or correspond by email to discuss the activities of the group and its position, make decisions on activities and expenditure. All meetings during the year were by Zoom.

During the year one trustee stood down and there has been no interest from other people wishing to become trustees. At the AGM in 2023 Shanake Amarasinghe was appointed as treasurer for the group.

### Activities and Objectives

The group's mission statement is: **People with Hereditary Spastic Paraplegia (HSP), their families and carers are at the heart of everything we do.**

- *Our information and support helps improve the quality of life for those affected by HSP.*
- *Our friendly support community helps with sharing ideas and reducing feelings of isolation.*
- *We support research into HSP, including developing treatments and improving understanding.*

The mission statement articulates how the Group fulfils its charitable objects which are concerned with promoting and protecting physical and mental health, and advancing education.

The Group provides a friendly supportive community with various ways for members to keep up-to-date and communicate with each other:

- An Annual General Meeting reports the activities of the group.
- Presentations after the AGM from HSP specialists and relevant individuals help people explore topics relevant to HSP.
- Regional meetings are regularly held around the country and on-line aiming to encourage conversation and reduce feelings of isolation
- A Newsletter is published 2-3 times a year
- A website and social media channels provide recordings of online events, relevant information and allow discussions on appropriate topics
- The group is involved with relevant umbrella organisations to help promote HSP

The Group provides various ways to support members and to promote research into HSP:

- Supportive community grants are available to members to help with the purchase of mobility aids or other equipment
- Grants are available to support activities and projects researching aspects of HSP

### Achievements and Performance

The group has worked on its public benefits with the purposes of reducing isolation and keeping people informed and involved:

- The 2023 AGM was held virtually, via the Zoom platform
- Presentations following the AGM were held virtually over summer of 2023
- Recordings of the AGM and most presentations were posted to our YouTube channel so that members or the public can view them at any time
- Around 20 meetings were held during the year, a combination of Zoom and face to face
- 1 edition of the newsletter was produced (August 23)
- Social media groups for those with HSP and their carers were supported

- 2 awards were made at the 2023 AGM recognising contributions made by individuals to help raise the profile of HSP and for fundraising.
- The group agreed to continue annual contributions to an international prize for research into treatments and therapy for those with HSP
- Trustees have attended a number of relevant meetings and have reported their observations to members

Money is raised from subscriptions and fund-raising activities undertaken by members and friends. Eight (8) members applied for member grants, with the aim of purchasing mobility aids. In total £4,709 was approved for them. No members applied for funding towards Calvert Trust holidays.

## Membership

The general level and pattern of membership is similar to previous years. Whilst many people are members for the longer term, new members join throughout the year and other members leave. We continue to track reasons for leaving to ensure we're responding to member needs as much as possible within our resources.

## Research

The group has agreed to provide funding towards the first two years of a project run by EuroHSP into treatment options for SPG4. One research application was received this year from Cambridge for a project researching SPG7, this was agreed but payments have not yet been made. One of our members has applied for funding towards their tuition fees studying HSP.

The Group is currently funding research at Exeter and Sheffield Universities at a rate between £10,000 and £15,000 per year (depending on the availability of funds) for the 4 years of a PhD studentship at each university. This year, the first two payments of £15,000 have been made to Sheffield.

## Financial Review

Over the year 1/5/23 to 30/4/24 the groups accounts show:

- Income: £ 31,595 (last year £ 19,427)
- Expenditure: £ 39,370 (last year £ 26,468)

There was a deficit of £ 7,775 for the year (last year a deficit of £7,040).

At the end of the financial year (30/4/2024) the Group has net assets of £117,551 held entirely in its bank accounts. These assets were held in reserve to meet benefits, research funding and contingencies in future years. There are no other outstanding liabilities.

This year saw an increase of income on last year from fundraising from members and their friends and family. The Trustees consider that the Group is financially sound. The Trustees consider a reserve of around £15,000 should be held to meet contingencies and there are significant funds beyond this figure.

The accounts have been prepared in accordance with the Charity Commissioners guidelines and with regard to the guidelines on public benefit.

Adam Lawrence  
Chair

Shanake Amarasinghe  
Treasurer

Date: 29 July 2024

HSP Support Group		Charity No	1181539	
		Company No		
Annual accounts for the period				
Period start date	01/05/2023	To	Period end date	30/04/2024

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies and subscriptions	S01	15,270	-	-	15,270	10,987.56
Charitable activities	S02	16,325	-	-	16,325	8,439.89
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	0.00
Separate material item of income	S05	-	-	-	-	0.00
Other	S06	-	-	-	-	0.00
<b>Total</b>	S07	<b>31,595</b>	<b>-</b>	<b>-</b>	<b>31,595</b>	<b>19,427.45</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	1,527	-	-	1,527	226
Charitable activities	S09	4,709	30,000	-	34,709	24,524
Separate material expense item	S10	-	-	-	-	-
Other	S11	3,134	-	-	3,134	1,719
<b>Total</b>	S12	<b>9,370</b>	<b>30,000</b>	<b>-</b>	<b>39,370</b>	<b>26,468</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	22,225	- 30,000	- -	7,775	7,041
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	22,225	- 30,000	- -	7,775	7,041
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>						
	S17	22,225	- 30,000	- -	7,775	7,041
<b>Extraordinary items</b>						
	S18	-	-	-	-	-
<b>Transfers between funds</b>						
	S19	- 30,000	30,000	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>						
	S22	- 7,775	-	-	- 7,775	7,041
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	125,325	-	-	125,325	-
<b>Total funds carried forward</b>	S24	<b>117,551</b>	<b>-</b>	<b>-</b>	<b>117,551</b>	<b>125,325</b>

**Section B Balance sheet**

		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	117,551	-	-	117,551	125,325
<b>Total current assets</b>		B10	117,551	-	-	117,551	125,325
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	117,551	-	-	117,551	125,325
<b>Total assets less current liabilities</b>		B13	117,551	-	-	117,551	125,325
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	117,551	-	-	117,551	125,325
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	117,551		-	117,551	-
Revaluation reserve		B20				-	
Fair value reserve		B21					
<b>Total funds</b>		B22	117,551	-	-	117,551	125,325

*The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.*

*The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.*

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

*These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.*

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name

Date of approval  
dd/mm/yyyy

John Mason

14/09/2024

*John Mason*

Signature of director authenticating accounts being sent to Companies House

Signature

Date  
dd/mm/yyyy

Print name

## Note 1 Basis of preparation

**This section should be completed by all charities.**

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

## 1.2 Going concern

**If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:**

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

No\*  \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	No changes have been made
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</b>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*

No\*  \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes\*

No\*  \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	

## Note 2

## Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

*Reconciliation of funds per previous GAAP to funds determined under FRS 102*

	Start of period	End of period
	£	£

Fund balances as previously stated

*Adjustments:*

Fund balance as restated

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*Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102*

	End of period
	£

Net income/(expenditure) as previously stated

*Adjustments:*

Previous period net income/(expenditure) as restated

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Note 2	Accounting policies	Yes*	No*	N/a*
<b>2.2 INCOME</b>				
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless their fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current investments	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service provided by items of stock.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Donations and legacies:</b>	Donations and gifts	10,908	-	-	10,908	5,466
	Gift Aid	-	-	-	-	393
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	4,362	-	-	4,362	5,128
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>15,270</b>	<b>-</b>	<b>-</b>	<b>15,270</b>	<b>10,987</b>
<b>Charitable activities:</b>		16,325	-	-	16,325	8,440
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>16,325</b>	<b>-</b>	<b>-</b>	<b>16,325</b>	<b>8,440</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>		<b>31,595</b>	<b>-</b>	<b>-</b>	<b>31,595</b>	<b>19,427</b>

**Other information:**

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

## Note 5

## Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

## Note 6

## Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	1,527	-	-	1,527	112	114	-	226
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>1,527</b>	<b>-</b>	<b>-</b>	<b>1,527</b>	<b>112</b>	<b>114</b>	<b>-</b>	<b>226</b>
<b>Expenditure on charitable activities:</b>								
Grants to members	4,709	-	-	4,709	6,410	-	-	6,410
Conferences, regional support meetings	435	-	-	435	2,353	-	-	2,353
Research grants	-	30,000	-	30,000	-	15,000	-	15,000
Newsletter	-	-	-	-	761	-	-	761
<b>Total expenditure on charitable activities</b>	<b>5,144</b>	<b>30,000</b>	<b>-</b>	<b>35,144</b>	<b>9,524</b>	<b>15,000</b>	<b>-</b>	<b>24,524</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Governance (Trustees expenses)	438	-	-	438	311	-	-	311
Administration	2,260	-	-	2,260	1,408	-	-	1,408
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>2,699</b>	<b>-</b>	<b>-</b>	<b>2,699</b>	<b>1,719</b>	<b>-</b>	<b>-</b>	<b>1,719</b>
<b>TOTAL EXPENDITURE</b>	<b>9,370</b>	<b>30,000</b>	<b>-</b>	<b>39,370</b>	<b>11,355</b>	<b>15,114</b>	<b>-</b>	<b>26,469</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-



**Note 10** Details of certain types of expenditure**Note 10.1** Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
nil	nil
nil	nil
nil	nil
nil	nil

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Mobility aids	-	4,709.00		4,709.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>-</b>	<b>4,709</b>	<b>-</b>	<b>4,709</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Sheffield University	Research innto HSP	30,000
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>30,000</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>30,000</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>-</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>-</b>

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

## Note 20

## Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

## 20.2 Deferred income

Please complete this note if the charity has deferred income

Please explain the reasons why income is deferred.

	This year	Last year

## Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

	This year	Last year

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--	--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

--	--

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

This year	Last year

**Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

<b>This year</b> £	<b>Last year</b> £
-	-
117,550	125,325
-	-
117,550	125,325

**Note 25 Fair value of assets and liabilities**

	<b>This year</b>	<b>Last year</b>
<b>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</b>	HSP Support Group is exposed to credit risk with Barclays Bank which holds the charity's bank account	Same risk
<b>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</b>		

## Note 26

## Events after the end of the reporting period

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
<b>Please provide details of the nature of the event</b>		

<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		
---	--	--

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Fund	U	to fund our charitable purposes generally	125,325	31,595	- 9,370	- 30,000	-	117,551
Restricted Fund	R	jm	-	-	- 30,000	30,000	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>125,325</b>	<b>31,595</b>	<b>- 39,370</b>	<b>-</b>	<b>-</b>	<b>117,551</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
✓	✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

## Note 27 Charity funds

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			-	-	-	-	-	-

Yes\*

No\*

Fund balances carried forward include assets and liabilities denominated in a foreign currency

**Note 27** **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	To Restricted fund for a grant of £30000 to Sheffield University for research	30,000
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		30,000

**Last year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	To make up fund to grant £15000 for reasearch at Exeter University	11,006
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		11,006

**27.4 Designated funds**

**This year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
Restricted Fund	Research into HSP	30,000
Unrestricted (General) fund	To fund our charitable purposes generally.	9,370
		-
		-
		-
		-

**Last year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
Restricted Fund	Research into HSP	15,113
General Fund	Grants to members for mobility aids; newsletter; administration	11,354
		-
		-
		-
		-

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	384	208
Subsistence	-	-
Accommodation	-	103
Other (please specify):	-	-
DBS Checks for Trustees	54	-
<b>TOTAL</b>	<b>438</b>	<b>311</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

4	1
---	---

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

**This year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Last year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

## Note 29

## Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Normal practice when a donation has been received to contact the donor and ask how the donation should be apportioned between the funds. A new Treasurer was in place for the accounting year who did not follow this normal practice, resulting in no requests for donations to be used for research and all donations being allocated to the General fund. This oversight is regretted and we have reverted to our normal practice. However we feel that no donor was disadvantaged as a result of the large amount used for research in the accounting year - had any requests that donations be used to fund research they would have been so used and the transfer from the General Fund to the Restricted Fund would have been reduced.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
**Heredity Spastic Paraplegia Support Group**

On accounts for the year ended

<b>30 April 2024</b>	Charity no (if any)	<b>1181539</b>
----------------------	---------------------	----------------

Set out on pages

**2**  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/04/2024

Responsibilities and basis of report

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

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

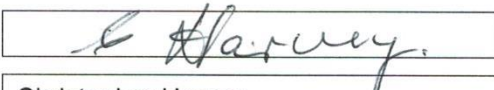
Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:  Date: **25/09/2024**

Name: **Christopher Harvey**

Relevant professional qualification(s) or body (if any):

Address: **56 Herbert Road**  
**Gillingham**

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

<p>On accounts for the year ended 30 April 2018</p> <p>Put out on pages 2</p>	<p>As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).</p> <p>I report in respect of my examination of the trustees' accounts based on the information provided to me by the trustees and on my examination of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).</p> <p>I have completed my examination in accordance with the requirements of the Charities Act 2011 (the Act) and I believe that in all material respects the accounts are true and fair and that the trustees have complied with the requirements of the Charities Act 2011 (the Act).</p> <p>I have no concerns and have some areas of interest in relation to the accounts which I have noted in the report in order to enable a proper understanding of the accounts to be reached.</p>	<p>Responsible person(s) and basis of report</p> <p>Independent examiner's statement</p> <p>Signed: <i>[Signature]</i></p> <p>Name: Christopher Horley</p>
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**THE HEREDITARY SPASTIC PARAPLEGIA SUPPORT GROUP**

England & Wales - Charity number 1181539

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# Accounts

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Charity name: Hereditary Spastic Paraplegia Support Group  
Charity no: 1181539  
18 Lodmoor Avenue, Weymouth DT3 5AF

Trustees: Shanake Amarasinghe, Emily Bell, Mike Cain, Dave Harris, Adam Lawrence, John Mason, Mitesh Patel, Juan Vasquez Ruiz

## **Trustees' Report, Year ending 30<sup>th</sup> April 2023**

### **Structure and Management**

The charity is governed and administered by a committee of 8 volunteer trustees. The trustees consider that all actions taken during the year were in accordance with the constitution. The trustees meet several times a year or correspond by email to discuss the activities of the group and its position, make decisions on activities and expenditure. All meetings during the year were by Zoom.

Two members were invited to attend trustee meetings and were co-opted as trustees: Shanake Amarasinghe in November 2022 and Juan Vasquez Ruiz in January 2023. They will stand for election at the AGM in July.

### **Activities and Objectives**

The group's mission statement is:

***People with Hereditary Spastic Paraplegia (HSP), their families and carers are at the heart of everything we do.***

- *Our information and support helps improve the quality of life for those affected by HSP.*
- *Our friendly support community helps with sharing ideas and reducing feelings of isolation.*
- *We support research into HSP, including developing treatments and improving understanding.*

The mission statement articulates how the Group fulfils its charitable objects which are concerned with promoting and protecting physical and mental health, and advancing education.

The Group provides a friendly supportive community with various ways for members to keep up-to-date and communicate with each other:

- An Annual General Meeting featuring presentations from HSP specialists and other relevant individuals
- Regional meetings are regularly held around the country aiming to reduce the isolation of members
- A Newsletter is published 2-3 times a year
- A website and social media channels provide information and allow discussions on relevant topics

The Group provides various ways to support members and promote understanding of and research into HSP:

- Supportive community grants are available to members to help with the purchase of mobility aids or other equipment
- Grants are available to support projects researching aspects of HSP

- The group is involved with relevant umbrella organisations to help promote HSP

## **Achievements and Performance**

Although activities this year have again been constrained by the restrictions imposed as a result of coronavirus, the group has worked on its public benefits with the purposes of reducing isolation and keeping people informed and involved:

- The 2022 AGM was held virtually, via the Zoom platform
- The presentations usually made at the AGM were also held virtually over summer of 2022
- Recordings of the AGM and the presentations were posted to a YouTube channel for the group so that members or the public can view them at any time
- Meetings during the year were held via Zoom and face to face:
  - 12 national meetings (Zoom)
  - 10 regional meetings (face to face)
  - 2 focussed meetings (families. SPG11, SPG15) by Zoom
- 2 editions of the newsletter were produced (May 22, Oct 22)
- Social media groups for those with HSP and their carers were supported
- 2 awards were made at the 2022 AGM recognising contributions made by individuals to help raise the profile of HSP and for fundraising.
- The group agreed to continue annual contributions to an international prize for research into treatments and therapy for those with HSP
- Trustees have attended a number of relevant meetings and have reported their observations to members

Home nation meetings (WAL and SCO) have lapsed with a shortage of volunteers able to host them.

Money is raised from subscriptions and fund-raising activities undertaken by members and friends. Fund raising has not recovered to pre=pandemic levels.

No new research applications were received this year. Two research grants are still active, one in Exeter and one in Sheffield.

Nine (9) members applied for member grants, with the aim of purchasing mobility aids. In total £6,409 was approved for them.

## Financial Review

Income: £ 19,427.45 (last year £ 32,742.21)  
Expenditure: £ 26,468.00 (last year £ 29,591.97)

There was a deficit of £7,040.55 for the year (last year a surplus of £ 3,150.24).

At the end of the financial year (30/4/2023) the Group has net assets of £125,325.43 held entirely in its bank accounts. These assets were held in reserve to meet benefits, research funding and contingencies in future years.

All monies raised for research (£4,107.51 with collection costs of £113.68) were assigned to a restricted account. The account was used as part payment for research grants which totalled £15,000.

The Group has offered to fund research at Exeter and Sheffield Universities with offers to support research at a rate between £10,000 and £15,000 per year (depending on the availability of funds) for the 4 years of a PhD studentship at each university. Three (3) payments totalling £45,000 have been made to date to Exeter. We are still waiting for a formal proposal from Sheffield before making payments.

There are no other outstanding liabilities. Fundraising comes mainly from outdoor events which have not recovered to levels before the coronavirus epidemic. However there are sufficient funds to enable the Group to operate.

The Trustees consider that the Group is financially sound.

The Trustees consider a reserve of around £15,000 should be held to meet contingencies and that there are significant funds beyond that figure.

The accounts have been prepared in accordance with the Charity Commissioners guidelines and with regard to the guidelines on public benefit.

John Mason  
Treasurer

Adam Lawrence  
Chair

Date: 30 May 2023

HSP Support Group		Charity No (if any)	1181539
Annual accounts for the period			
Period start date	5/1/2022	To	Period end date 4/30/2023

## Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies and subscriptions	S01	10,504.02	483.54	0.00	10,987.56	12,131.84
Charitable activities	S02	4,815.92	3,623.97	0.00	8,439.89	2,113.01
Other trading activities	S03			0.00		
Investments	S04	0.00	0.00		0.00	0.00
Separate material item of income	S05	0.00	0.00	0.00	0.00	0.00
Other	S06	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	S07	<b>15,319.94</b>	<b>4,107.51</b>	<b>0.00</b>	<b>19,427.45</b>	<b>14,244.85</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	111.93	113.68	0.00	225.61	120.92
Charitable activities	S09	9,523.51	15,000.00	0.00	24,523.51	19,284.48
Separate material item of expense	S10	0.00	0.00	0.00	0.00	0.00
Other	S11	1,718.88	0.00	0.00	1,718.88	2,584.12
<b>Total</b>	S12	<b>11,354.32</b>	<b>15,113.68</b>	<b>0.00</b>	<b>26,468.00</b>	<b>21,989.52</b>
<b>before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	3,965.62	-11,006.17	0.00	-7,040.55	-7,744.67
	S14	0.00	0.00	0.00	0.00	0.00
<b>Net income/(expenditure)</b>	S15	<b>3,965.62</b>	<b>-11,006.17</b>	<b>0.00</b>	<b>-7,040.55</b>	<b>-7,744.67</b>
<b>Extraordinary items</b>						
Transfers between funds	S16	0.00	0.00	0.00	0.00	0.00
Other recognised gains/(losses):	S17	-11,006.17	11,006.17	0.00	0.00	0.00
Gains and losses on revaluation of fixed assets for the charity's own use	S18	0.00	0.00	0.00	0.00	0.00
Other gains/(losses)	S19	0.00	0.00	0.00	0.00	0.00
<b>Net movement in funds</b>	S20	<b>-7,040.55</b>	<b>0.00</b>	<b>0.00</b>	<b>-7,040.55</b>	<b>6,597.00</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	132,365.98	0.00	0.00	132,365.98	
<b>Total funds carried forward</b>	S22	<b>125,325.43</b>	<b>0.00</b>	<b>0.00</b>	<b>125,325.43</b>	

## Section B

## Balance sheet

		Guidance Notes	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	
Tangible assets	(Note 14)	B02	-	-	-	-	
Heritage assets	(Note 16)	B03	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	
<b>Total fixed assets</b>		B05	-	-	-	-	
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	
Debtors	(Note 19)	B07	-	-	-	600	
Investments	(Note 17.4)	B08	-	-	-	-	
Cash at bank and in hand	(Note 24)	B09	125,325	-	-	125,325	
<b>Total current assets</b>		B10	125,325	-	-	125,325	
year	(Note 20)	B11	-	-	-	-	
<b>Net current assets/(liabilities)</b>		B12	125,325	-	-	125,325	
<b>Total assets less current liabilities</b>		B13	125,325	-	-	125,325	
year	(Note 20)	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	
<b>Total net assets or liabilities</b>		B16	125,325	-	-	125,325	
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	
Restricted income funds	(Note 27)	B18	-	-	-	-	
Unrestricted funds		B19	125,325	-	-	125,325	
Revaluation reserve		B20	-	-	-	-	
<b>Total funds</b>		B21	125,325	-	-	125,325	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	JR Mason	5/30/2023

**Section C** **Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
---

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
---

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\* 

✓
---

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	<b>Not applicable</b>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<b>Not applicable</b>
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	<b>Not applicable</b>

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes\* 

✓
---

 No\* 

✓
---

 \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	No changes have been made
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* 

✓
---

 No\* 

✓
---

 \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* 

✓
---

 No\* 

✓
---

 \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Membershin subscriptions which gives a member the right to buy services or other	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

✓	✓	✓
---	---	---

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

✓	✓	✓
---	---	---

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

✓	✓	✓
---	---	---

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓	✓	✓
---	---	---

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

✓	✓	✓
---	---	---

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

✓	✓	✓
---	---	---

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

✓	✓	✓
---	---	---

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

✓	✓	✓
---	---	---

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓	✓	✓
---	---	---

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes No N/a

✓	✓	✓
---	---	---

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

✓	✓	✓
---	---	---

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

✓	✓	✓
---	---	---

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

✓	✓	✓
---	---	---

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes No N/a

✓	✓	✓
---	---	---

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

✓	✓	✓
---	---	---

They are valued at cost.

Yes No N/a

✓	✓	✓
---	---	---

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

✓	✓	✓
---	---	---

They are valued at cost.

Yes No N/a

✓	✓	✓
---	---	---

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

✓	✓	✓
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Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

✓	✓	✓
---	---	---

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

✓	✓	✓
---	---	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

✓	✓	✓
---	---	---

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

✓	✓	✓
---	---	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	4,983	484	-	5,466	10,159
	Gift Aid	393	-	-	393	373
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	5,128	-	-	5,128	5,023
	Donated goods, facilities and services: AGM lunch	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	10,504	484	-	10,988	15,555	
<b>Charitable activities:</b>		4,816	3,624	-	8,440	17,187
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	4,816	3,624	-	8,440	17,187	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>	15,320	4,108	-	19,427	32,742	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	112	114	-	226	530
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>112</b>	<b>114</b>	<b>-</b>	<b>226</b>	<b>530</b>
<b>Expenditure on charitable activities</b>					
<b>Grants to members</b>	<b>6,410</b>	<b>-</b>	<b>-</b>	<b>6,410</b>	<b>12,062</b>
Conferences, meetings and help line	2,353	-	-	2,353	45
Newsletter	761	-	-	761	209
Research grants	-	15,000	-	15,000	15,000
<b>Total expenditure on charitable activities</b>	<b>9,524</b>	<b>15,000</b>	<b>-</b>	<b>24,524</b>	<b>27,316</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Governance (trustees expenses)	311	-	-	311	120
Administration	1,408	-	-	1,408	1,625
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>1,719</b>	<b>-</b>	<b>-</b>	<b>1,719</b>	<b>1,745</b>

**TOTAL EXPENDITURE**

11,354	15,114	-	26,468	29,591
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**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total this year</b>	<b>Total prior year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Activity 1					
Activity 2					
Other					
<b>Total</b>					

**Prior year expenditure on charitable activities can be analysed as follows:**

--

**Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

--

**Section C****Notes to the accounts****(cont)****Note 7            Extraordinary items***Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1			-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

<b>This year £</b>	<b>Last year £</b>
0	0
0	0
0	0
0	0

## Section C

## Notes to the accounts

(cont)

## Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Mobility aids		6,410	Nil	6,410
Respite support		Nil	Nil	-
			-	-
<b>Total</b>	<b>-</b>	<b>6,410</b>	<b>-</b>	<b>6,410</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Exeter University	Research into HSP	15,000
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>15,000</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>15,000</b>

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
	600.0
	-
-	600.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
125,325	131,766
-	-
125,325	131,766

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

HSP is exposed to credit risk with Barclays Bank who hold the charity's bank account

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				Last year TOTAL
		This year				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
£	£		£	£		

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

0

Type of expenses reimbursed	This year	Last year
	£	£
Travel	207.95	120
Subsistence		0
Accommodation	103.27	0
Conference registration fee		0
<b>TOTAL</b>	<b>311.22</b>	<b>120</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£


***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

--

***For any related party, please provide details of any guarantees given or received.***

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**THE HEREDITARY SPASTIC PARAPLEGIA SUPPORT GROUP**

England & Wales - Charity number 1181539

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# Accounts

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Charity name: Hereditary Spastic Paraplegia Support Group  
Charity no: 1181539  
18 Lodmoor Avenue, Weymouth DT3 5AF

Trustees: Emily Bell, Mike Cain, Dave Harris, Adam Lawrence, John Mason, Mitesh Patel

## Trustees' Report, Year ending 30<sup>th</sup> April 2022

### Structure and Management

The charity is governed and administered by a committee of 6 volunteer trustees. The trustees consider that all actions taken during the year were in accordance with the constitution. The trustees meet several times a year or correspond by email to discuss the activities of the group and its position, make decisions on activities and expenditure. All meetings during the year were by Zoom.

One member was invited to attend trustee meetings and was co-opted as a trustee in April 2022. She will stand for election at the AGM in July.

### Activities and Objectives

The group's mission statement is:

***People with Hereditary Spastic Paraplegia (HSP), their families and carers are at the heart of everything we do.***

- *Our information and support helps improve the quality of life for those affected by HSP.*
- *Our friendly support community helps with sharing ideas and reducing feelings of isolation.*
- *We support research into HSP, including developing treatments and improving understanding.*

The mission statement articulates how the Group fulfils its charitable objects which are concerned with promoting and protecting physical and mental health, and advancing education.

The Group provides a friendly supportive community with various ways for members to keep up-to-date and communicate with each other:

- An Annual General Meeting featuring presentations from HSP specialists and other relevant individuals
- Regional meetings are regularly held around the country aiming to reduce the isolation of members
- A Newsletter is published 2-3 times a year
- A website and social media channels provide information and allow discussions on relevant topics

The Group provides various ways to support members and promote understanding of and research into HSP:

- Supportive community grants are available to members to help with the purchase of mobility aids or other equipment
- Grants are available to support projects researching aspects of HSP
- The group is involved with relevant umbrella organisations to help promote HSP

### Achievements and Performance

Although activities this year have again been constrained by the restrictions imposed as a result of coronavirus, the group has worked on its public benefits with the purposes of reducing isolation and keeping people informed and involved:

- The 2021 AGM was held virtually, via the Zoom platform
- The presentations usually made at the AGM were also held virtually over summer 2021
- Recordings of the AGM and the presentations were posted to a YouTube channel for the group so that members or the public can view them at any time
- The majority of the group's meetings during the year were held virtually, with 31 meetings held:
  - 12 national meetings
  - 4 regional meetings were held in South Wales and Scotland focussing on matters specific to the home nations
  - 10 regional meetings
  - 5 focussed meetings (families. SPG11, SPG15)
- 3 regional meetings were held face to face
- 2 editions of the newsletter were produced (August 21, March 22)
- Social media groups for those with HSP and their carers were supported
- 3 awards were made at the 2021 AGM recognising contributions made by individuals to help raise the profile of HSP and for fundraising.
- The group agreed to continue annual contributions to an international prize for research into treatments and therapy for those with HSP
- Trustees have attended a number of relevant meetings and have reported their observations to members

Money is raised from subscriptions and fund-raising activities undertaken by members and friends. The Group organised a 1,000 Mile Challenge which encouraged members to exercise and submit their sponsored distances to progress from Land's End to John O'Groats. The Group got to John O'Groats and came back south again ending up at Land's End with funds donated in excess of £8,000.

No new research applications were received this year. Two research grants are still active, one in Exeter and one in Sheffield.

Fifteen (15) members applied for member grants, with the aim of purchasing mobility aids. In total £12,062 was approved for them.

During the year the group has worked on its governance:

- The website committee was established with Terms of Reference, a committee and a Chair.
- No policies have been updated.

## Financial Review

Income: £ 32,742.21  
Expenditure: £ 29,591.97

There was a surplus of £3,150.24 for the year.

At the end of the financial year (30/4/2022) the Group has net assets of £132,365.98 comprising £131,765.98 held in its bank accounts and a prepayment of £600 made to book the venue for the 2022 AGM. These assets were held in reserve to meet benefits, research funding and contingencies in future years.

All monies raised for research (£15,042.23 with collection costs of £417.72) were assigned to a restricted account. The account was used as part payment for research grants which totalled £15,000.

The Group has committed funds to Exeter and Sheffield Universities with offers to support research at the rate of £10,000 per year for the 4 years of a PhD studentship at each university. This commitment has a proviso on there being funds available. For this year we were able to increase our support to £15,000 for each studentship.

There are no other outstanding liabilities. Fundraising comes mainly from outdoor events which have been curtailed in the last year by the coronavirus epidemic. However there are sufficient funds to enable the Group to operate.

The Trustees consider that the Group is financially sound.

The Trustees consider a reserve of around £15,000 should be held to meet contingencies and that there are significant funds beyond that figure.

The accounts have been prepared in accordance with the Charity Commissioners guidelines and with regard to the guidelines on public benefit.

John Mason  
Treasurer

Adam Lawrence  
Chair

Date: 30 May 2022

HSP Support Group		Charity No (if any)	1181539
Annual accounts for the period			
Period start date	05/01/2021	To	Period end date 04/30/2022

## Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies and subscriptions	S01	15,445.07	110.00	0.00	15,555.07	12,131.84
Charitable activities	S02	2,254.91	14,932.23	0.00	17,187.14	2,113.01
Other trading activities	S03			0.00		
Investments	S04	0.00	0.00		0.00	0.00
Separate material item of income	S05	0.00	0.00	0.00	0.00	0.00
Other	S06	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	S07	<b>17,699.98</b>	<b>15,042.23</b>	<b>0.00</b>	<b>32,742.21</b>	<b>14,244.85</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	112.38	417.72	0.00	530.10	120.92
Charitable activities	S09	12,316.61	15,000.00	0.00	27,316.61	19,284.48
Separate material item of expense	S10	0.00	0.00	0.00	0.00	0.00
Other	S11	1,745.26	0.00	0.00	1,745.26	2,584.12
<b>Total</b>	S12	<b>14,174.25</b>	<b>15,417.72</b>	<b>0.00</b>	<b>29,591.97</b>	<b>21,989.52</b>
<b>before investment gains/(losses)</b>	S13	<b>3,525.73</b>	<b>-375.49</b>	<b>0.00</b>	<b>3,150.24</b>	<b>-7,744.67</b>
Net gains/(losses) on investments	S14	0.00	0.00	0.00	0.00	0.00
<b>Net income/(expenditure)</b>	S15	<b>3,525.73</b>	<b>-375.49</b>	<b>0.00</b>	<b>3,150.24</b>	<b>-7,744.67</b>
<b>Extraordinary items</b>	S16	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfers between funds</b>	S17	<b>-375.49</b>	<b>375.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other recognised gains (losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	0.00	0.00	0.00	0.00	0.00
Other gains/(losses)	S19	0.00	0.00	0.00	0.00	0.00
<b>Net movement in funds</b>	S20	<b>3,150.24</b>	<b>0.00</b>	<b>0.00</b>	<b>3,150.24</b>	<b>6,597.00</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	129,215.74	0.00	0.00	129,215.74	
<b>Total funds carried forward</b>	S22	<b>132,365.98</b>	<b>0.00</b>	<b>0.00</b>	<b>132,365.98</b>	

# Section B

# Balance sheet

		Guidance Notes	Unrestrict ed funds	Restrict ed income funds	Endowm ent funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	<b>Total fixed assets</b>	B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	600	-	-	600	600
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	131,766	-	-	131,766	136,360.00
	<b>Total current assets</b>	B10	132,366	-	-	132,366	136,960.00
year	(Note 20)	B11	-	-	-	-	-
	<b>Net current assets/(liabilities)</b>	B12	132,366	-	-	132,366	136,960
	<b>Total assets less current liabilities</b>	B13	132,366	-	-	132,366	136,960
year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	<b>Total net assets or liabilities</b>	B16	132,366	-	-	132,366	136,360
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	132,366	-	-	132,366	136,098
Revaluation reserve		B20	-	-	-	-	-
	<b>Total funds</b>	B21	132,366	-	-	132,366	136,098

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	JR Mason	05/05/2022

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
---

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	<b>Not applicable</b>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<b>Not applicable</b>
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	<b>Not applicable</b>

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes\* 

✓
---

 -Tick as appropriate

No\* 

✓
---

*Please disclose:*

<b>(i) the nature of the change in accounting policy;</b>	No changes have been made
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* 

✓
---

 -Tick as appropriate

No\* 

✓
---

*Please disclose:*

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* 

✓
---

 -Tick as appropriate

No\* 

✓
---

*Please disclose:*

<b>(i) the nature of the prior period error;</b>	
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	

## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Donated services and facilities** Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

**Support costs** The charity has incurred expenditure on support costs.

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

**Redundancy cost** The charity made no redundancy payments during the reporting period.

<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.2.</p>
<b>Intangible fixed assets</b>	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5</p> <p>They are valued at cost.</p>
<b>Heritage assets</b>	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.</p> <p>They are valued at cost.</p>
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
<b>Stocks and work in progress</b>	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the completion of the project.</p>
<b>Debtors</b>	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.</p> <p>The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit</p>

**Current asset investments** cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes in order to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

--

(cont)

?

Yes	No	N/a
✓	✓	✓

quired

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

net

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

value

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

contract.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

at  
ently,

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ind  
nd

Yes	No	N/a
-----	----	-----

✓	✓	✓
---	---	---

Yes	No	N/a
✓	✓	✓

--

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Donations and legacies:</b>	Donations and gifts	10,049	110	-	10,159
	Gift Aid	373	-	-	373
	Legacies	-	-	-	-
	General grants provided by government/other charities	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	5,023	-	-	5,023
	Donated goods, facilities and services: AGM lunch	-	-	-	-
	Other	-	-	-	-
	<b>Total</b>	15,445	110	-	15,555
<b>Charitable activities:</b>		2,255	14,932	-	17,187
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
<b>Total</b>	2,255	14,932	-	17,187	
<b>Other trading activities:</b>		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
<b>Total</b>	-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Other	-	-	-	-
<b>Total</b>	-	-	-	-	
<b>Separate material item of income:</b>		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total</b>	-	-	-	-	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-

Royalties from the exploitation of intellectual property rights	-	-	-	-
Other	-	-	-	-
<b>Total</b>	-	-	-	-

**TOTAL INCOME**

17,700	15,042	-	32,742
--------	--------	---	--------

**Other information:**

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

(cont)

Prior year  
£

6,465
769
-
-
4,898

-
12,132

2,113

-
-
-
2,113

-
-
-
-
-

-
-
-
-
-

-
-
-
-
-

-
-
-

-
-
-

14,245

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--

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Analysis</b>				
<b>Expenditure on raising funds:</b>				
Incurring seeking donations	112	418	-	530
Incurring seeking legacies	-	-	-	-
Incurring seeking grants				
Operating membership schemes and social lotteries				
Staging fundraising events				
Fundraising agents				
Operating charity shops				
Operating a trading company undertaking non-charitable trading activity				
Advertising, marketing, direct mail and publicity	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-
Database development costs	-	-	-	-
Other trading activities				
Investment management costs:	-	-	-	-
Portfolio management costs	-	-	-	-
Cost of obtaining investment advice	-	-	-	-
Investment administration costs	-	-	-	-
Intellectual property licencing costs	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-
	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>112</b>	<b>418</b>	<b>-</b>	<b>530</b>
<b>Expenditure on charitable activities</b>				
Grants to members	12,062	-	-	12,062
Conferences, meetings and help line	45	-	-	45
Newsletter	209	-	-	209
Research grants	-	15,000	-	15,000
<b>Total expenditure on charitable activities</b>	<b>12,317</b>	<b>15,000</b>	<b>-</b>	<b>27,317</b>

Separate material item of expense		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
<b>Total</b>		-	-	-	-

**Other**

Governance (trustees expenses)	120	-	-	120
Administration	1,625	-	-	1,625
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total other expenditure</b>	<b>1,745</b>	<b>-</b>	<b>-</b>	<b>1,745</b>

**TOTAL EXPENDITURE**

14,174	15,418	-	29,592
--------	--------	---	--------

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	£	£	£	£
Activity 1				
Activity 2				
Other				
<b>Total</b>				

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

**(cont)**

Prior year  
£

121
-
-
-
-
-
-
-
-
-
-
-
121

1,500
111
674
17,000
19,285

-
-
-
-
-
-

139
2,445
-
-
-
2,584

21,990
--------

<i>Total prior year</i>
£

--

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**Section C****Notes to the accounts****Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £
Extraordinary item 1		
Extraordinary item 2		-
Extraordinary item 3		-
Extraordinary item 4		-
<b>Total extraordinary items</b>		-



Last year  
£

-
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-
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-
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-
---

-
---

-
---

-
---

**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	This year £
Independent examiner's fees	0
Assurance services other than audit or independent examination	0
Tax advisory fees	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0

Last year £
0
0
0
0

## Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form the charitable activities undertaken.

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs
			£
Mobility aids		11,780	Nil
Respite support		282	Nil
			-
<b>Total</b>	-	12,062	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

No

Names of institution	Purpose
Exeter University	Research into HSP

Total grants to institutions in reporting period

Other unanalysed grants

**TOTAL GRANTS PAID**

**(cont)**

*1 a material part of*

<b>Total</b>
<b>£</b>
11,780
282
-
<b>12,062</b>

*Please provide details of charity's URL.*

*Provide details below*

<b>Total amount of grants paid £</b>
15,000
-
-
-
-
-
-
-
-
-
<b>15,000</b>
-
<b>15,000</b>



**(cont)**

Last year £
-
600.0
-
600.0

*ting date.*

Last year £
-
-
-
-
-

**Section C****Notes to the accounts****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>
-
-
131,766
-
<b>131,766</b>

**(cont)**

Last year £
-
-
128,616
-
128,616

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

HSP is exposed to credit risk with Barclays Bank who hold the charity's bank account

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

## Note 28 Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in details of such transactions should be provided in this note. If there are no transactions to report, please tick the box or "False" if there are transactions to report.*

### 28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with the charity.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit		
		This year		
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia
		£	£	

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

### 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year
	£

Travel	120
Subsistence	
Accommodation	
Conference registration fee	
<b>TOTAL</b>	<b>120</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1
---

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a financial interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for at period end
			£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

--

**(cont)**

*guidance notes)  
Please enter "True" in*

	1
--	---

*and legal authority for,  
supported with it.*

value	
Other	Last year TOTAL
£	£


*to be provided in this  
sections to report, please*

	0
--	---

Last year
£

139
0
0
0
139

--

*arty has a material  
sactions, please enter*

1
---

bad debts d end	Amounts written off during reporting period
	£

--

--



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

Heredity Spastic Paraplegia Support Group

On accounts for the year  
ended

30 April 2022

Charity no  
(if any)

1181539

Set out on pages

2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30/04/2022**.

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

13 June 2022

Name:

Christopher Harvey

Relevant professional  
qualification(s) or body  
(if any):

Address:

56 Herbert Road

**THE HEREDITARY SPASTIC PARAPLEGIA SUPPORT GROUP**

England & Wales - Charity number 1181539

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# Accounts

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Charity name: Hereditary Spastic Paraplegia Support Group  
Charity no: 1181539  
18 Lodmoor Avenue, Weymouth DT3 5AF

Trustees: Ian Bennett, Mike Cain, Neil Cuthbertson  
Dave Harris, Adam Lawrence, John Mason,  
Mitesh Patel,

## Trustee's Report, Year ending 30<sup>th</sup> April 2021

### Structure and Management

The charity is governed and administered by a committee of 7 volunteer trustees. The trustees consider that all actions taken during the year were in accordance with the constitution. The trustees meet several times a year or correspond by email to; discuss the activities of the group and its position, make decisions on activities and expenditure. All meetings during the year were digital meetings.

One member was invited to attend trustee meetings and was appointed as a trustee in September 2020.

### Activities and Objectives

The group's mission statement is:

***People with Hereditary Spastic Paraplegia (HSP), their families and carers are at the heart of everything we do.***

- *Our information and support helps improve the quality of life for those affected by HSP.*
- *Our friendly support community helps with sharing ideas and reducing feelings of isolation.*
- *We support research into HSP, including developing treatments and improving understanding.*

The mission statement articulates how the Group fulfils its charitable objects which are concerned with promoting and protecting physical and mental health, and advancing education.

The Group provides a friendly supportive community with various ways for members to keep up-to-date and communicate with each other:

- An Annual General Meeting featuring presentations from HSP specialists and other relevant individuals
- Regional meetings are regularly held around the country aiming to reduce the isolation of members
- A Newsletter is published 2-3 times a year
- A website and social media channels provide information and allow discussions on relevant topics

The Group provides various ways to support members and promote understanding of and research into HSP:

- In addition to the supportive community grants are available to members to help with the purchase of mobility aids or other equipment
- Grants are available to support projects researching aspects of HSP
- The group is involved with relevant umbrella organisations to help promote HSP

## Achievements and Performance

Although activities this year have been constrained by the restrictions imposed as a result of coronavirus, the group has worked on its public benefits with the purposes of reducing isolation and keeping people informed and involved:

- The 2020 AGM was held virtually, via the Zoom platform
- The presentations usually made at the AGM were also held virtually
- Recordings of the AGM and the presentations have formed a new YouTube channel for the group so that members can view them at any time
- The groups regional meetings during the year were held virtually, with 15 successful meetings held. The virtual meetings are especially helpful to those who are unable to travel to any of the usual meeting locations
- New regional virtual meetings were established in South Wales and Scotland
- 2 national virtual meetings were held
- The groups updated website was launched in June 2020
- 3 editions of the newsletter were produced (May 20, October 20, March 21)
- Social media groups for those with HSP and their carers were supported
- The first recipients of our two annual awards were made at the 2020 AGM recognising their important contributions to help raise the profile of HSP and for fundraising.
- The group agreed to contribute to a new international prize for research into treatments and therapy for those with HSP
- Trustees have attended a number of relevant meetings and have reported their observations to members

Money is raised from subscriptions and fund-raising activities undertaken by members and friends. Fundraising during the year was limited due to the coronavirus pandemic, although several events and activities took place including sponsored events and a virtual potato pants music festival.

Three research grants were agreed this year including funding over 4 years towards two PhD students, one in Exeter and one in Sheffield.

Two (2) members applied for member grants, with the aim of purchasing mobility aids. In total £1,500 was approved for them.

During the year the group has worked on its governance:

- The committee structure is considered to be working well.
- Policies have been reviewed and updated as needed, with new policies prepared and agreed: code of conduct, register of interests, gifts, control of documents and control of minutes.

## Financial Review

Income: £ 14,244.85  
Expenditure: £ 21,989.52

There was a deficit of £7,744.67 for the year.

At the end of the financial year (30/4/2021) the Group has net assets of £129,215.74 comprising £128,615.74 held in its bank accounts and a prepayment of £600 made to book the venue for the 2022 AGM. These assets were held in reserve to meet benefits, research funding and contingencies in future years.

All monies raised for research (£959.29 with collection costs of £18.208) were assigned to a restricted account. The account was used as part payment for research grants which totalled £ 17,000.

The Group has committed funds to Exeter and Sheffield Universities with offers to support research at the rate of £10,000 per year for the 4 years of a PhD studentship at each university. This commitment has a proviso on there being funds available.

There are no other outstanding liabilities. Fundraising comes mainly from outdoor events which have been stopped in the last year by the coronavirus epidemic. However there are sufficient funds to enable the Group to operate.

The Trustees consider that the Group is financially sound.

The Trustees consider a reserve of around £15,000 should be held to meet contingencies and that there are significant funds beyond that figure.

The accounts have been prepared in accordance with the Charity Commissioners guidelines and with regard to the guidelines on public benefit.

John Mason  
Treasurer

Adam Lawrence  
Chair

Date: 24 May 2021

HSP Support Group		Charity No (if any)	1181539
Annual accounts for the period			
Period start date	01/05/2020	To	Period end date 4/30/2021

## Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies and subscriptions	S01	11,672.42	459.42	0.00	12,131.84	96,117.00
Charitable activities	S02	1,612.84	500.17		2,113.01	10,567.38
Other trading activities	S03			0.00		
Investments	S04	0.00	0.00		0.00	0.00
Separate material item of income	S05	0.00	0.00	0.00	0.00	0.00
Other	S06	0.00	0.00	0.00	0.00	585.00
<b>Total</b>	S07	<b>13,285.26</b>	<b>959.59</b>	<b>0.00</b>	<b>14,244.85</b>	<b>107,269.86</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	102.84	18.08	0.00	120.92	1,936.77
Charitable activities	S09	2,284.48	17,000.00	0.00	19,284.48	6,575.44
Separate material item of expense	S10	0.00	0.00	0.00	0.00	0.00
Other	S11	2,584.12	0.00	0.00	2,584.12	2,837.07
<b>Total</b>	S12	<b>4,971.44</b>	<b>17,018.08</b>	<b>0.00</b>	<b>21,989.52</b>	<b>11,349.28</b>
<b>before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	8,313.82	-16,058.49	0.00	-7,744.67	6,587.00
	S14	0.00	0.00	0.00	0.00	0.00
<b>Net income/(expenditure)</b>	S15	<b>8,313.82</b>	<b>-16,058.49</b>	<b>0.00</b>	<b>-7,744.67</b>	<b>6,587.00</b>
<b>Extraordinary items</b>						
	S16	0.00	0.00	0.00	0.00	0.00
<b>Transfers between funds</b>						
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	0.00	0.00	0.00	0.00	0.00
Other gains/(losses)	S19	0.00	0.00	0.00	0.00	0.00
<b>Net movement in funds</b>	S20	<b>-6,882.38</b>	<b>-862.29</b>	<b>0.00</b>	<b>-7,744.67</b>	<b>6,597.00</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	136,098.12	862.29	0.00	136,960.41	
<b>Total funds carried forward</b>	S22	<b>129,215.74</b>	<b>0.00</b>	<b>0.00</b>	<b>129,215.74</b>	

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	<b>Total fixed assets</b>	B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	600	-	-	600	600
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	128,616	-	-	128,616	136,360.00
	<b>Total current assets</b>	B10	129,216	-	-	129,216	136,960.00
year	(Note 20)	B11	-	-	-	-	-
	<b>Net current assets/(liabilities)</b>	B12	129,216	-	-	129,216	136,960
	<b>Total assets less current liabilities</b>	B13	129,216	-	-	129,216	136,960
year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	<b>Total net assets or liabilities</b>	B16	129,216	-	-	129,216	136,360
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	862
Unrestricted funds		B19	129,216	-	-	129,216	136,098
Revaluation reserve		B20	-	-	-	-	-
	<b>Total funds</b>	B21	129,216	-	-	129,216	136,960

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	JR Mason	24/05/2021

**Section C** **Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	<b>Not applicable</b>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<b>Not applicable</b>
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	<b>Not applicable</b>

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	No changes have been made
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a

membership subscriptions which gives a member the right to buy goods or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

✓	✓	✓
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**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

✓	✓	✓
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**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

✓	✓	✓
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**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓	✓	✓
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**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

✓	✓	✓
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Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

✓	✓	✓
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**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

✓	✓	✓
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**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

✓	✓	✓
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**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓	✓	✓
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**Deferred income**

No material item of deferred income has been included in the accounts.

Yes No N/a

✓	✓	✓
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**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

✓	✓	✓
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**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

✓	✓	✓
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**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

✓	✓	✓
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**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes No N/a

✓	✓	✓
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The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

✓	✓	✓
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They are valued at cost.

Yes No N/a

✓	✓	✓
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**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

✓	✓	✓
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They are valued at cost.

Yes No N/a

✓	✓	✓
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**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

✓	✓	✓
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Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

✓	✓	✓
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**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

✓	✓	✓
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Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

✓	✓	✓
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Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

✓	✓	✓
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**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	6,005	459	-	6,465	96,117
	Gift Aid	769	-	-	769	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	4,898	-	-	4,898	-
	Donated goods, facilities and services: AGM lunch	-	-	-	-	-
	Other	-	-	-	-	585
	<b>Total</b>	<b>11,672</b>	<b>459</b>	<b>-</b>	<b>12,132</b>	<b>96,702</b>
Charitable activities:		1,613	500	-	2,113	10,567
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>1,613</b>	<b>500</b>	<b>-</b>	<b>2,113</b>	<b>10,567</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>13,285</b>	<b>960</b>	<b>-</b>	<b>14,245</b>	<b>107,270</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	103	18	-	121	1,937
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>103</b>	<b>18</b>	<b>-</b>	<b>121</b>	<b>1,937</b>
<b>Expenditure on charitable activities</b>					
<b>Grants to members</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>3,118</b>
Conferences, meetings and help line	111	-	-	111	2,701
Newsletter	674	-	-	674	756
Research grants	-	17,000	-	17,000	-
<b>Total expenditure on charitable activities</b>	<b>2,284</b>	<b>17,000</b>	<b>-</b>	<b>19,284</b>	<b>6,575</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Governance (trustees expenses)	139	-	-	139	2,186
Administration	2,445	-	-	2,445	651
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>2,584</b>	<b>-</b>	<b>-</b>	<b>2,584</b>	<b>2,837</b>

**TOTAL EXPENDITURE**

4,971	17,018	-	21,990	11,349
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**Other information:****Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

**Note 7          Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1			-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

<b>This year £</b>	<b>Last year £</b>
0	0
0	0
0	0
0	0

## Section C

## Notes to the accounts

(cont)

## Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Mobility aids		1500	Nil	1,500
			-	-
			-	-
<b>Total</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Exeter University	Research into HSP	15,000
Rome University	Research into HSP	2,000
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>17,000</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>17,000</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

Tally Ho

	This year £	Last year £
	-	-
	600.0	600.0
		-
	600.0	600.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
	-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
128,616	136,360
-	-
128,616	136,360

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

HSP is exposed to credit risk with Barclays Bank who hold the charity's bank account

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				Last year TOTAL
		This year				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

0

Type of expenses reimbursed	This year	Last year
	£	£
Travel	139	1113
Subsistence		247
Accommodation		632
Conference registration fee		194
<b>TOTAL</b>	<b>139</b>	<b>2186</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

2

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£


***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

***For any related party, please provide details of any guarantees given or received.***