

Trustees' Report, Year ending 30th 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
Incoming resources (Note 3)						
Income and endowments from:						
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
Total	S07	17,699.98	15,042.23	0.00	32,742.21	14,244.85
Resources expended (Note 6)						
Expenditure on:						
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
Total	S12	14,174.25	15,417.72	0.00	29,591.97	21,989.52
before investment gains/(losses)	S13	3,525.73	-375.49	0.00	3,150.24	-7,744.67
Net gains/(losses) on investments	S14	0.00	0.00	0.00	0.00	0.00
Net income/(expenditure)	S15	3,525.73	-375.49	0.00	3,150.24	-7,744.67
Extraordinary items	S16	0.00	0.00	0.00	0.00	0.00
Transfers between funds	S17	-375.49	375.49	0.00	0.00	0.00
Other recognised gains (losses):						
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
Net movement in funds	S20	3,150.24	0.00	0.00	3,150.24	6,597.00
Reconciliation of funds:						
Total funds brought forward	S21	129,215.74	0.00	0.00	129,215.74	
Total funds carried forward	S22	132,365.98	0.00	0.00	132,365.98	

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
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
Total current assets		B10	132,366	-	-	132,366	136,960.00
Net current assets/(liabilities)		B11	-	-	-	-	-
Total assets less current liabilities		B12	132,366	-	-	132,366	136,960
Funds of the Charity							
Endowment funds	(Note 27)	B13	132,366	-	-	132,366	136,960
Restricted income funds	(Note 27)	B14	-	-	-	-	-
Unrestricted funds		B15	-	-	-	-	-
Revaluation reserve		B16	132,366	-	-	132,366	136,360
Total funds		B17	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*

✓

 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 the accounting policies adopted are those outlined in note 2.2.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

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:

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

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:

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

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.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	<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>
Grants and donations	<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>
Legacies	<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>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<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>
Contractual income and performance related grants	<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>
Donated goods	<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.

Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
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
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.
2.4 ASSETS	
Tangible fixed assets for use by charity	<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>
Intangible fixed assets	<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>
Heritage assets	<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>
Investments	<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>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or 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 work.</p>
Debtors	<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 and deposits</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**

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Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Analysis					
Donations and legacies:	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	-	-	-	-
	Total	15,445	110	-	15,555
Charitable activities:		2,255	14,932	-	17,187
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	2,255	14,932	-	17,187
Other trading activities:		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Income from investments:	Interest income	-	-	-	-
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Other	-	-	-	-
	Total	-	-	-	-
Separate material item of income:		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
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	-	-	-	-
Total	-	-	-	-

TOTAL INCOME

17,700	15,042	-	32,742
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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
-
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2,113

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14,245

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:	Analysis				
	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	-	-	-	-
		-	-	-	-
	Total expenditure on raising funds	112	418	-	530
Expenditure on charitable activities	Grants to members	12,062	-	-	12,062
	Conferences, meetings and help line	45	-	-	45
	Newsletter	209	-	-	209
	Research grants	-	15,000	-	15,000
	Total expenditure on charitable activities	12,317	15,000	-	27,317

Separate material item of expense		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Total		-	-	-	-

Other

Governance (trustees expenses)	120	-	-	120
Administration	1,625	-	-	1,625
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total other expenditure	1,745	-	-	1,745

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				
Total				

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>
£

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		-
Total extraordinary items		-



Last year
£

-

-

-

-

--

-

-

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**

This year £
0
0
0
0

Last year £
0
0
0
0

Section C
Notes to the accounts
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
			-
Total	-	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

Total
£
11,780
282
-
12,062

*Please provide
details of charity's
URL.*

*Provide details
below*

Total amount of grants paid £
15,000
-
-
-
-
-
-
-
-
15,000
-
15,000

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

Tally Ho

Total

This year
£
-
600.0

600.0

Please complete 19.2 where a material debtor is recoverable more than a year after the report period.

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
£
-
-
-
-
-

(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

This year £
-
-
131,766
-
131,766

(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.

Section C**Notes to the accounts****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 enter "False" in the box below.

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	
TOTAL	120

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)
ase enter "True" in

	1
--	---

d legal authority for,
ected with it.

value	
Other	Last year TOTAL
£	£

'be provided in this
tions 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
	£

--

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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