

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 1 April 2023  
for  
Henrik's Troopers**

Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

**Henrik's Troopers**  
**Contents of the Financial Statements**  
**for the Year Ended 1 April 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 10
<b>Detailed Statement of Financial Activities</b>	11

---

**Report of the Trustees  
for the Year Ended 1 April 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 1 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

This organization was formed in 2020 and its objective is the relief of sickness and preservation of health among children suffering from Cerebral Palsy, by providing grants to parents or carers seeking to self-fund children qualifying for Selective Dorsal Rhizotomy surgery/ treatment, including pre and post – operative therapy and equipment.

We want to help families who don't have the financial means or ability to self-fund children qualifying for Selective Dorsal Rhizotomy.

The occurrence of Cerebral Palsy in developed countries is at around 2/1000 live births. Approximately 40% of Cerebral Palsy cases are children who have been born prematurely. With a birth rate of around 700,000 per year, 1 in 400 children will have a form of Cerebral Palsy in the UK.

Taking into consideration the various subtypes of Cerebral Palsy 75% of children will have spastic muscle tone of which 1/3 will have diplegic pattern (lower limb predominantly). This constitutes to around 1/1000 live births. Considering the birth rate of 700,000 per year the estimated occurrence of children born with diplegia in England is around 700 per year.

For children with Cerebral Palsy who has spasticity mainly affecting their legs (lower limbs) and with not much weakness SDR can be considered.

Selective Dorsal Rhizotomy (SDR) is an operation used to reduce spasticity (muscle stiffness) in Cerebral Palsy. Cerebral Palsy is a descriptive term for a problem of motor control caused by an irreversible structural difference or damage to the brain that happens at birth, around the birth or in the first 2 years of life. Although the brain injury does not get any worse as the child gets older, the difficulties it causes can change in the growing child. The problem of movement can often be accompanied by other clinical, functional and development challenges.

The pattern of movement problems are dependent on which part of the brain has been damaged. Sometimes the main problems stiffness (spasticity), sometimes weakness and sometimes a problem with controlling patterns of movement (dystonia).

The extent of the area of brain damage usually determines the severity of movement problems. The severity of the child's motor problems is described on a scale of one to five (one the least and five the most) using the Gross Motor Functional Classification System (GMFCS). As with any child movement changes with growth and stiffness in the muscles this can lead to pain and tightness over time and can impair the child's ability to walk.

SDR is a complex specialized neurosurgical procedure/ surgery involving cutting nerves in the lower spine that are responsible for muscle stiffness in order to ease muscle spasticity and improve mobility in people with Cerebral Palsy. The overall treatment also includes pre and post- operative physiotherapy.

Before 2019 the surgery was not funded by the NHS. Since 2019 the NHS has commissioned selective dorsal rhizotomy to a selective group of children. However, when NHS commissioned the clinical research on SDR they only did it for children in GMFCS levels II & III and excluded the research on children in GMFCS levels I, IV & V.

## **FINANCIAL REVIEW**

### **Reserves policy**

The Trustees aim to carry such reserves as enables them to facilitate operations for all who need their help.



**Report of the Trustees  
for the Year Ended 1 April 2023**

---

**FINANCIAL REVIEW**

**Funding**

The charity's ongoing administration cost will be 100% funded by Rina and Frank Ehmer. Consequently, 100% of donations will go towards providing grants.

The cost of a surgery at the Portland Hospital is £34,500 which includes the cost of the surgery, 1 week of inpatient (physio twice daily) and then 2 weeks of outpatient physio twice daily and the follow ups at 6, 12 and 24 months.

The charity hold enough funds in reserve to cover this expense should they be required to.

The Charities reserve policy is therefore to hold a minimum of £34,500 in reserve to cover the cost of a surgery should they be required.

**FUTURE PLANS**

The idea of the organisation was born when we as a family had to go through this operation with our son Henrik, when he was 4 years old. We were deeply saddened at the time to learn that the surgery was not funded by the NHS at all. Given the substantial cost of the surgery, we realised that it must be difficult for families with limited financial means. This made us think that we wanted to help those families. We experienced with our son Henrik how beneficial this surgery can be and therefore want to help children to get the benefit of treatment as well.

Lucy is the only surgery we have supported so far and that referral came through Dr Aquilina at the Great Ormond Street Hospital. We plan to support more children going forward and are trying to market the charity through Dr Aquilina and with help from other professionals that have worked with our son over the years.

The charity did not get any applicants in 2022/23 but hope to get some in the future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Organisational structure**

The Organisation will take a legal form of Charitable Incorporated Organisation ("CIO") who's only voting members are its charity trustees.

The Organisation will be governed by a board of 3 Trustees;

Rina Ehmer  
Philip Muelder  
Frank Ehmer

The day to day operation of the Organisation will be done by Rina Ehmer. At this stage there is no need for any further staffing.

The organisation will be based and operated out of 13 Clareville Grove, London, SW7 5AU. At this stage there is no need for any other premises.

**Induction and training of new trustees**

The Trustees/ Funding committee takes no view on whether a child qualifies or not qualifies for the surgery/ treatment. That decision is made by the specialist surgeon and their team. The Trustees/ Funding committee rely on the surgeon's recommendation to perform or not perform the surgery/ treatment.

There is no pre-existing relationship between the Trustees and the applicants.

**Report of the Trustees  
for the Year Ended 1 April 2023**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Marketing Strategy and Grant Funding**

The grants will initially be marketed through specialist surgeons, who will be empowered to mention to families this alternative for funding. Dr Kristian Aquilina who is the surgeon that performs this surgery at Great Ormond Street Hospital and the Portland Hospital has already agreed to do so. The idea is to broaden this marketing basis over time.

The funding for the grants will not be made directly to the applicant, but directly to the hospital, organisation and/or therapy center where the surgery/ treatment is being performed.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1187991

**Principal address**

13 Clareville Grove  
London  
SW7 5AU

**Trustees**

Mrs R Ehmer Chair  
Mr F Ehmer Trustee  
Mr P Ehmer Trustee

**Independent Examiner**

Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

Approved by order of the board of trustees on ....31st January 2024... and signed on its behalf by:



.....  
Mrs R Ehmer - Trustee

**Independent Examiner's Report to the Trustees of  
Henrik's Troopers**

---

**Independent examiner's report to the trustees of Henrik's Troopers**

I report to the charity trustees on my examination of the accounts of Henrik's Troopers (the Trust) for the year ended 1 April 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

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

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

Richard D Lacey

Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

Date: .....

# Henrik's Troopers

## Statement of Financial Activities for the Year Ended 1 April 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		50,000	101,000
<b>EXPENDITURE ON</b>			
Raising funds	2	1,315	1,215
Charitable activities			
Surgeries		-	34,500
<b>Total</b>		1,315	35,715
<b>NET INCOME</b>		48,685	65,285
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		65,285	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		113,970	65,285

The notes form part of these financial statements



Henrik's Troopers

Balance Sheet  
1 April 2023

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank		115,230	66,485
<b>CREDITORS</b>			
Amounts falling due within one year	5	(1,260)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>113,970</u>	<u>65,285</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		113,970	65,285
<b>NET ASSETS</b>		<u>113,970</u>	<u>65,285</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>113,970</u>	<u>65,285</u>
<b>TOTAL FUNDS</b>		<u>113,970</u>	<u>65,285</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mrs R Ehmer - Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 1 April 2023**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Critical accounting judgements and key sources of estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

**Income**

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

**Notes to the Financial Statements - continued  
for the Year Ended 1 April 2023**

**2. RAISING FUNDS****Raising donations and legacies**

	2023	2022
	£	£
Support costs	55	15
	<u>55</u>	<u>15</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 1 April 2023 nor for the year ended 1 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 1 April 2023 nor for the year ended 1 April 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	101,000
	<u>101,000</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,215
<b>Charitable activities</b>	
Surgeries	34,500
	<u>34,500</u>
<b>Total</b>	<u>35,715</u>
<b>NET INCOME</b>	65,285
	<u>65,285</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>65,285</u>

**Notes to the Financial Statements - continued  
for the Year Ended 1 April 2023**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	1,260	1,200
	<u>1,260</u>	<u>1,200</u>

**6. MOVEMENT IN FUNDS**

	At 2.4.22	Net movement in funds	At 1.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	65,285	48,685	113,970
	<u>65,285</u>	<u>48,685</u>	<u>113,970</u>
<b>TOTAL FUNDS</b>	<u>65,285</u>	<u>48,685</u>	<u>113,970</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,000	(1,315)	48,685
	<u>50,000</u>	<u>(1,315)</u>	<u>48,685</u>
<b>TOTAL FUNDS</b>	<u>50,000</u>	<u>(1,315)</u>	<u>48,685</u>

**Comparatives for movement in funds**

	At 2.4.21	Net movement in funds	At 1.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	-	65,285	65,285
	<u>-</u>	<u>65,285</u>	<u>65,285</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>65,285</u>	<u>65,285</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,000	(35,715)	65,285
	<u>101,000</u>	<u>(35,715)</u>	<u>65,285</u>
<b>TOTAL FUNDS</b>	<u>101,000</u>	<u>(35,715)</u>	<u>65,285</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 1 April 2023**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.4.21 £	Net movement in funds £	At 1.4.23 £
<b>Unrestricted funds</b>			
General fund	-	113,970	113,970
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> - <u>          </u>	<u>          </u> 113,970 <u>          </u>	<u>          </u> 113,970 <u>          </u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	151,000	(37,030)	113,970
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> 151,000 <u>          </u>	<u>          </u> (37,030) <u>          </u>	<u>          </u> 113,970 <u>          </u>

**7. RELATED PARTY DISCLOSURES**

During the period ended 01 April 2023, donations of £50,000 (2022 - £51,000) were made by Mr F Ehmer and Mrs R Ehmer, both of which are trustees of the charity.



# Henrik's Troopers

## Detailed Statement of Financial Activities for the Year Ended 1 April 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	50,000	101,000
<b>Total incoming resources</b>	50,000	101,000
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Surgery costs	-	34,500
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	55	15
<b>Governance costs</b>		
Accountancy and legal fees	1,260	1,200
<b>Total resources expended</b>	1,315	35,715
<b>Net income</b>	48,685	65,285

This page does not form part of the statutory financial statements