

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

England & Wales · Charity number 252129

Details

Other names	LEEDS AND BRADFORD DISTRICTS ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS, LEEDS AND DISTRICT ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS, LEEDS AND BRADFORD ASBAH
Status	Registered
Legal form	Other
Registered	1968-03-04
Register	View on the Charity Commission register

Contact

Address Nwy Asbah
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Phone 01943 608021

Email nwyasbah@gmail.com

Website nwyasbah.org

Activities

Objects: FOR CHARITABLE OBJECTS AND PURPOSES ONLY AND FOR THE CARE, WELFARE, INTEREST, TREATMENT, EDUCATION AND ADVANCEMENT OF PERSONS SUFFERING FROM SPINA BIFIDA OR HYDROCEPHALUS OR ALLIED OR RELATED DISORDERS AND THE PEOPLE WHO CARE FOR THEM.

Activities: Our Association provides direct assistance to children and adults with spina bifida and/or hydrocephalus and their parents/carers within North and West Yorkshire. We provide welfare grants, subsidised holidays and mutual support through activities, outings, workshops and seminars.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTISE NORTH AND WEST YORKSHIRE
- Bradford City
- City Of Wakefield
- City Of York
- Kirklees
- Leeds City
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£124,745	£89,633	-	-
2023-12-31	£96,088	£74,719	-	-
2022-12-31	£60,185	£52,541	-	-
2021-12-31	£39,364	£14,319	-	-
2020-12-31	£9,444	£10,955	-	-

Trustees

Name	Role	Appointed
Joan Pheasant	Chair	2017-03-27
Alison Barker		2015-03-24
Donna Farmery		2024-02-19
Josh Porritt		2023-06-30
Lisa Howes		2025-09-07
Uzma Azam		2025-09-07

Accounts

**NORTH AND WEST YORKSHIRE ASSOCIATION
FOR SPINA BIFIDA AND HYDROCEPHALUS**

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Joan Pheasant (Chair)
Donna Farmery (Treasurer) (appointed 19th February 2024)
Martyn Weller (Treasurer) (Resigned 19th February 2024)
Alison Barker
Jane Hart
Judith Slade (resigned 3rd March 2025)
Oliver Loudon (resigned 7th September 2024)
Josh Porritt

Charity number

252129

Principal address

30 Nightingale Walk
BINGLEY
West Yorkshire
BD16 3QB

Independent examiner

Michael Daly

Bankers

Yorkshire Bank plc
20 Merrion Way
Leeds
West Yorkshire
LS2 8NZ

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

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NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and accounts for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and 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 published on 16 July 2014.

The charity was registered on 4 March 1968 and followed the rules first adopted on 28 October 1967 and the constitution which has since been amended on 28 March 1985 and 27 March 2007. The constitution was revised during 2018 to take out the need for an AGM.

Objects and Principal Activities

The charity was established for the care, welfare, interest, treatment, education and advancement of persons suffering from Spina Bifida or Hydrocephalus or allied or related disorders.

The Association provides direct assistance to children and adults with Spina Bifida and/or Hydrocephalus and their parents/carers within North and West Yorkshire. We provide welfare grants, subsidised holidays and mutual support through activities, outings, workshops and seminars.

Chair's Report

Projects and Activities

We are continuing our programme of activities, which our members, their siblings, parents, and carers have greatly enjoyed, thanks to Lottery funding. In 2024, we organised several bowling sessions that were popular and in demand among our members. Each month, we hold Craft and Chat sessions that are consistently joined by six adults along with their carers. Where we do flower arranging, fabric painting alongside many other activities it is great to see how the members look forward to meeting each. We run Coffee morning, Meals out, our winter party as well as other meet ups.

We continued with our Zoom chats, and to contact the members via email, telephone on a regular basis when requested,

Our annual conference took place on 18th May 2024 entitled Living Well. The event attracted a strong turnout, including members as well as their families and carers. There was an interesting programme delivered by health professionals including Sitting and Standing; Catheter Care; Pressure sort management; Health Eating; The importance of moving as part of your wellbeing. Further talks covered the importance of good connection and friendship involving a parent and son alongside a guest speaker; Looking after your Mental Health; Feeling good through volunteering and fundraising; and one of our trustees and a peer on Ability, Beyond, Disability. This provides ample opportunity to engage in conversation, making new friends and renew old friendships.

The event received positive feedback from participants, who also suggested topics to cover in the future.

Grants We continue to provide help with transport to our events by means of minibuses or taxis or help with petrol if required.

The Project Manager continues to network with other organisations as well as proactively looking and applying for funds, to complement the Lottery Community Grant as well as other smaller grants She was successful in receiving a Postcode Lottery grant. We have also received other gifts from legacies. The Management, Finance, and Governance Groups have effectively reviewed our policies over the past year. During this time, all Trustees have been looking to future proofing NWY ASBAH with meetings to discuss this and talks with SHINE the national organisation to see how they could help.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Thank you to all the Trustees for their ongoing support and continued involvement in running NWY ASBAH. To **Donna** and **Jody** for their dedication in keeping our finances and the bookkeeping in good order. Sincere thanks to **Jane** and **Alison** for your continued support throughout the year. Thank you, **Josh**, for your continued efforts to stay up to date with our technology, new email addresses, and the website. Thanks to **Katy** for her on going work supporting the support workers and members, sort out our activities and her continued support of Trustees.

Once again, my grateful thanks go to our, **President: Michael Booth** and **Patrons: Peter Corry, John Gooden, and Kate Wildig** for their continued support of NWY ASBAH.

Reserves Policy

The Trustees' policy is that the charity should have sufficient unrestricted reserves to enable it to meet its financial obligations as and when they fall due without prejudicing the ability of the Charity to raise funding and commit expenditure to its objectives.

The Trustees carefully considered the financial obligations of the charity and have determined a reserve policy that is aimed at protecting a minimum reserve whilst managing funds to ensure that they are appropriately used to support the charity's aims.

The reserves have been set at 6 months of overheads at any one time, currently £38,000

Financial Review

Overall at the end of the financial year the reserves of the charity amounted to £103,562 (2023: £68,450). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a surplus of £35,012 (2023 surplus of £21,369), overall income in the year increased from £96,088 to £124,745, as a result of the grant income.

Unrestricted, non specific reserves now amount to £62,473 (2023: £59,380) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £41,089, an increase of £32,019 from the previous year and this money remains committed to be spent on specific projects and activities.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' Responsibilities

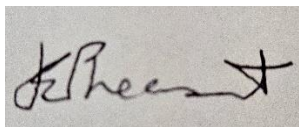
The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.



Approved by the board on 31st October 2025

J Pheasant

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

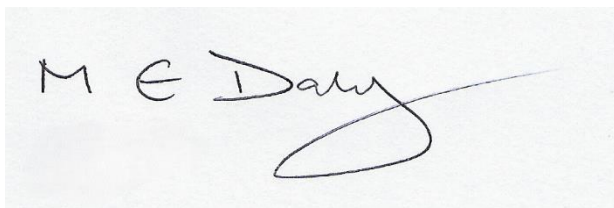
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



27th October 2025

M Daly
FCCA

**NORTH AND WEST YORKSHIRE ASSOCIATION
FOR SPINA BIFIDA AND HYDROCEPHALUS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income					
Donations		2,172	-	2,172	19,894
Grants receivable	2	-	121,652	121,652	75,746
Interest receivable		921	-	921	448
Total incoming resources		3,093	121,652	124,745	96,088
Expenditure					
Charitable activities	3	-	89,633	89,633	74,719
Total expenditure		-	89,633	89,633	74,719
Net (expenditure)/income					
Net movement in funds		3,093	32,019	35,112	21,369
Total funds brought forward		59,380	9,070	68,450	47,081
Total funds carried forward		62,473	41,089	103,562	68,450

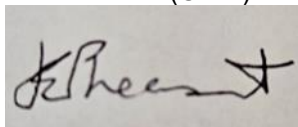
NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Current assets					
Cash at bank		62,473	44,178	106,651	72,955
Debtors and Prepayments		-	-	-	713
Total current assets		<u>62,473</u>	<u>44,178</u>	<u>106,651</u>	<u>73,668</u>
Total assets		<u>62,473</u>	<u>44,178</u>	<u>106,651</u>	<u>73,668</u>
Creditors: amounts falling due within one year					
			3,089	3,089	5,218
Total assets less current liabilities		<u>62,473</u>	<u>41,089</u>	<u>103,562</u>	<u>68,450</u>
The funds of the charity					
Restricted funds	5	-	41,089	41,089	9,070
Unrestricted funds		62,473	-	62,473	59,380
Total charity funds		<u>62,473</u>	<u>41,089</u>	<u>103,562</u>	<u>68,450</u>

The accounts were approved by the trustees on 31st October 2025

Joan Pheasant (Chair)



NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

North and West Yorkshire Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102.

1.2 Incoming resources

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

Core funding revenue grants are credited to the income and expenditure account as and when receivable.

Revenue grants for specific project funding are credited to the income and expenditure account as and when receivable and unspent amounts are carried forward as part of the restricted funds in the balance sheet.

Donations and other income are credited to the income and expenditure account as and when receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource.

1.4 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity. Restricted funds are subject to specific conditions by donors as to how they may be used

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

2	Voluntary income	Total 2024 £	Total 2023 £
	Grants receivable		
	Restricted projects		
	National Lottery Community Fund	120,652	72,046
	The Headley Foundation	1,000	-
	Community Foundation	-	1,700
	Sovereign Healthcare	-	2,000
		<u>-</u>	<u>-</u>
		<u>121,652</u>	<u>75,746</u>
2	Charitable activities	2024	2023
	Unrestricted Projects	£	£
	Staff and Freelance costs	-	-
	Rent	-	-
	Projects	-	-
	Travel	-	-
	Insurance	-	-
	Training	-	-
	Advertising and publicity	-	30
	Memberships	-	-
	Printing, postage and stationery	-	-
	Project costs	-	624
	Bookkeeping and related costs	-	-
	Independent examination fee	-	-
	Depreciation	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>654</u>

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

3 Charitable activities (ctd)	2024	2023
Restricted Projects	£	£
Staff costs	67,873	55,867
Staff expenses	1,522	1,595
Rent	4,839	4,533
Overheads/utilities	746	303
Activities	2,574	4,138
Conference	4,187	-
Travel	2,524	1,784
Insurance	680	605
Equipment	301	-
Training	310	531
Marketing	1,035	904
Office costs	775	1,142
Volunteer costs	1,127	1,203
Professional Fees	1,140	1,460
Independent examination fee	-	-
	<u>89,633</u>	<u>74,065</u>
	<u>£</u>	<u>£</u>
4 Staff Costs	2024	2023
	£	£
Salaries and wages	66,666	54,827
Social Security costs	-	-
Employer contribution to pension scheme	1,094	894
Total	<u>67,760</u>	<u>55,721</u>
Other staff costs and expenses	113	146
Total staff costs	<u>67,873</u>	<u>55,867</u>
Average number of staff	4	4
Average FTE's	0.4	0.4

Highest paid employee is was paid £39,678 (2022: £36,327).

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

5 Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of grant and donations held on trust for specific purposes:

Movement in funds

	Balance at 1 January 2024	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£
National Lottery Community Fund	5,370	120,652	87,933	-	38,089
The Headley Foundation	-	1,000	-	-	1,000
Sovereign Healthcare	2,000	-	-	-	2,000
Community Foundation	1,700	-	1,700	-	-
	<u>9,070</u>	<u>121,652</u>	<u>89,633</u>	<u>-</u>	<u>41,089</u>

Movement in funds

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2023
	£	£	£	£	£
National Lottery Community Fund	7,389	72,046	74,065	-	5,370
Sovereign Healthcare	-	2,000	-	-	2,000
Community Foundation	-	1,700	-	-	1,700
	<u>7,389</u>	<u>75,746</u>	<u>74,065</u>	<u>-</u>	<u>9,070</u>

5 Donations

	2024	2023
Calderdale ASBAH	-	13,167
Charles and Elsie Trust	-	5,000
Scope	-	-
Other donations	<u>2,173</u>	<u>1,727</u>
	<u>2,173</u>	<u>19,894</u>

Accounts

**NORTH AND WEST YORKSHIRE ASSOCIATION
FOR SPINA BIFIDA AND HYDROCEPHALUS**

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Joan Pheasant (Chair)
Donna Farmery (Treasurer) (appointed 19th February 2024)
Martyn Weller (Treasurer) (Resigned 19th February 2024)
Alison Barker
Jane Hart
Judith Slade
Oliver Loudon (appointed 9th June 2021)
Josh Porritt (appointed 30th June 2023)

Charity number

252129

Principal address

28B The Grove
Ilkley
West Yorkshire
LS29 9EE

Independent examiner

Micheal Daly

Bankers

Yorkshire Bank plc
20 Merrion Way
Leeds
West Yorkshire
LS2 8NZ

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

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NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and accounts for the year ended 31 December 2023.

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The charity was registered on 4 March 1968 and followed the rules first adopted on 28 October 1967 and the constitution which has since been amended on 28 March 1985 and 27 March 2007. The constitution was revised during 2018 to take out the need for an AGM.

Objects and Principal Activities

The charity was established for the care, welfare, interest, treatment, education and advancement of persons suffering from Spina Bifida or Hydrocephalus or allied or related disorders.

The Association provides direct assistance to children and adults with Spina Bifida and/or Hydrocephalus and their parents/carers within North and West Yorkshire. We provide welfare grants, subsidised holidays and mutual support through activities, outings, workshops and seminars.

Chair's Report

In the past year, we have made significant strides in building our team of Support Workers, while also focusing on expanding our membership and increasing our event offerings. This progress has been largely facilitated by the generous funding from the National Lottery grant, which has allowed us to plan regular events as well as expand the type of events and interactions we can organise. As a small charity governed by a dedicated board of trustees, we have broadened our skills to include management of staff to enable us to deliver the events.

Key Outcomes:

- **Enhanced Support Team:** Successfully recruited new Support Workers, and enhanced our staff recruitment and management processes to support future expansion.
- **Increased Membership:** Welcomed new members through telephone befriending and in-person contact at hospital clinics, contributing to our community growth.
- **Event Expansion:** Expanded our event offering to include a combination of telephone, on-line and face-to-face events which provide opportunities for our members to engage with NWW ASBAH staff and other members in a way that is appropriate for their particular circumstances.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

Chair's Report (continued)

Looking ahead to 2024, our priorities include:

- **Delivering a Community Conference:** Planning and executing a conference that meets the needs of our members, with a combination of information sessions, talks by members with lived experience of spina bifida and/or hydrocephalus, advice on healthy living, product demonstrations, exercise, social interaction and an opportunity to take part in a sporting activity.
- **Attracting and Retaining a Core Team:** Establishing a stable team of four Support Workers, under the leadership of our Project Manager and Fundraiser.
- **Broadening Our Trustee Base:** Engaging new trustees who bring valuable skills to expand our ability to support our growing organisation. and capacity to fill our resource gaps.
- **Reviewing Core Processes:** Conducting a comprehensive review of our policies to identify best practices that enhance our effectiveness and efficiency.

Together, we can build on our success and continue to make a meaningful impact in our community.

Reserves Policy

The Trustees' policy is that the charity should have sufficient unrestricted reserves to enable it to meet its financial obligations as and when they fall due without prejudicing the ability of the Charity to raise funding and commit expenditure to its objectives.

The Trustees carefully considered the financial obligations of the charity and have determined a reserve policy that is aimed at protecting a minimum reserve whilst managing funds to ensure that they are appropriately used to support the charity's aims.

The reserves have been set at 6 months of overheads at any one time, currently £38,000

Financial Review

Overall at the end of the financial year the reserves of the charity amounted to £68,450 (2022: £47,081). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a surplus of £21,369 (2022 surplus of £7,644), overall income in the year increased from £60,185 to £96,088, as a result of the grant income.

Unrestricted, non specific reserves now amount to £59,380 (2022: £39,692) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £9,070, an increase of £1,681 from the previous year and this money remains committed to be spent on specific projects and activities.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

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The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the board on 31st October 2024

D Farmery

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

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Respective responsibilities of trustees and examiner

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It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

M E Daly
9th SEPTEMBER 2024.

M Daly
FCCA

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income					
Donations		19,894	-	19,894	16,668
Grants receivable	2	-	75,746	75,746	43,424
Interest receivable		448	-	448	94
Total incoming resources		20,342	75,746	96,088	60,185
Expenditure					
Charitable activities	3	654	74,065	74,719	52,541
Total expenditure		654	74,065	74,719	52,541
Net (expenditure)/income					
Net movement in funds		19,688	1,681	21,369	7,644
Total funds brought forward		39,692	7,389	47,081	39,437
Total funds carried forward		59,380	9,070	68,450	47,081

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Current assets					
Cash at bank		63,885	9,070	72,955	47,152
Debtors and Prepayments		713	-	713	1,993
Total current assets		64,598	-	73,668	49,145
Total assets		64,598	9,070	73,668	49,145
Creditors: amounts falling due within one year					
		5,218	-	5,218	2,064
Total assets less current liabilities		59,380	9,070	68,450	47,081
The funds of the charity					
Restricted funds	5	-	9,070	9,070	7,389
Unrestricted funds		59,380	-	59,380	39,692
Total charity funds		59,380	9,070	68,450	47,081

The accounts were approved by the trustees on 31st October 2024

Donna Farmery
Trustee

Joan Pheasant
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

North and West Yorkshire Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102.

1.2 Incoming resources

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

Core funding revenue grants are credited to the income and expenditure account as and when receivable.

Revenue grants for specific project funding are credited to the income and expenditure account as and when receivable and unspent amounts are carried forward as part of the restricted funds in the balance sheet.

Donations and other income are credited to the income and expenditure account as and when receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource.

1.4 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity. Restricted funds are subject to specific conditions by donors as to how they may be used.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

2	Voluntary income	Total 2023 £	Total 2022 £
	Grants receivable		
	Restricted projects		
	National Lottery Community Fund	72,046	43,424
	Community Foundation	1,700	
	Sovereign Healthcare	2,000	
		<u>75,746</u>	<u>43,424</u>
2	Charitable activities	2023	2022
	Unrestricted Projects	£	£
	Staff and Freelance costs	-	2,032
	Rent	-	-
	Projects	-	-
	Travel	-	-
	Insurance	-	-
	Training	-	-
	Advertising and publicity	30	-
	Memberships	-	-
	Printing, postage and stationery	-	-
	Project costs	624	-
	Bookkeeping and related costs	-	-
	Independent examination fee	-	-
	Depreciation	-	-
		<u>654</u>	<u>2,032</u>

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

3 Charitable activities (ctd)	2023	2022
Restricted Projects	£	£
Staff costs	55,867	35,163
Staff expenses	1,595	1,008
Rent	4,533	3,600
Overheads/utilities	303	370
Activities	4,138	1,567
Conference	-	1,446
Travel	1,784	763
Insurance	605	564
Equipment	-	1,196
Training	531	382
Marketing	904	1,440
Office costs	1,142	1,486
Volunteer costs	1,203	504
Professional Fees	1,460	1,020
Independent examination fee	-	-
	<u>74,065</u>	<u>50,509</u>
	<u>£</u>	<u>£</u>
4 Staff Costs	2023	2022
	£	£
Salaries and wages	54,827	34,444
Social Security costs	-	-
Employer contribution to pension scheme	894	521
Total	<u>55,721</u>	<u>34,965</u>
Other staff costs and expenses	<u>146</u>	<u>198</u>
Total staff costs	<u>55,867</u>	<u>35,163</u>
Average number of staff	4	3
Average FTE's	0.4	-

Highest paid employee is was paid £36,327 (2022: £25,240).

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

5 Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of grant and donations held on trust for specific purposes:

Movement in funds

	Balance at 1 January 2023	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2023
	£	£	£	£	£
National Lottery Community Fund	7,389	72,046	74,065	-	5,370
Sovereign Healthcare	-	2,000	-	-	2,000
Community Foundation	-	1,700	-	-	1,700
	<u>7,389</u>	<u>75,746</u>	<u>74,065</u>	<u>-</u>	<u>9,070</u>

Movement in funds

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2022
	£	£	£	£	£
National Lottery Community Fund	14,474	43,424	(50,509)	-	7,389
	<u>14,474</u>	<u>43,424</u>	<u>(50,509)</u>	<u>-</u>	<u>7,389</u>

5 Donations

	2023	2022
Calderdale ASBAH	13,167	-
Charles and Elsie Trust	5,000	-
Scope	-	10,444
Other donations	1,727	6,224
	<u>19,894</u>	<u>16,668</u>

Accounts

**NORTH AND WEST YORKSHIRE ASSOCIATION
FOR SPINA BIFIDA AND HYDROCEPHALUS**

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Joan Pheasant (Chair)
Martyn Weller (Treasurer)
Alison Barker
Jo Baxter (Hon. Secretary)
Jane Hart
Judith Slade
Oliver Loudon (appointed 9th June 2021)

Charity number

252129

Principal address

28B The Grove
Ilkley
West Yorkshire
LS29 9EE

Independent examiner

Michael Daly

Bankers

Yorkshire Bank plc
20 Merrion Way
Leeds
West Yorkshire
LS2 8NZ

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

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Independent accountants' report	6
Statement of financial activities	7
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NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and 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 published on 16 July 2014.

The charity was registered on 4 March 1968 and followed the rules first adopted on 28 October 1967 and the constitution which has since been amended on 28 March 1985 and 27 March 2007. The constitution was revised during 2018 to take out the need for an AGM.

Objects and Principal Activities

The charity was established for the care, welfare, interest, treatment, education and advancement of persons suffering from Spina Bifida or Hydrocephalus or allied or related disorders.

The Association provides direct assistance to children and adults with Spina Bifida and/or Hydrocephalus and their parents/carers within North and West Yorkshire. We provide welfare grants, subsidised holidays and mutual support through activities, outings, workshops and seminars.

Reserves Policy

The Trustees' policy is that the charity should have sufficient unrestricted reserves to enable it to meet its financial obligations as and when they fall due without prejudicing the ability of the Charity to raise funding and commit expenditure to its objectives.

The Trustees carefully considered the financial obligations of the charity and have determined a reserve policy that is aimed at protecting a minimum reserve whilst managing funds to ensure that they are appropriately used to support the charity's aims.

The reserves have been set at 6 months of overheads.

Financial Review

Overall, at the end of the financial year the reserves of the charity amounted to £47,081 (2021: £39,437). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a profit of £7,644 (2021 profit of £25,045) but overall income in the year increased from £39,364 to £60,185, as a result of the grant income.

Unrestricted reserves now amount to £39,692 (2021: £24,962) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £7,389, a reduction from £14,275 the previous year reflecting the use of funds relating to their specific purpose.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' Responsibilities

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

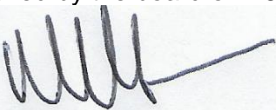
The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the board on 16th October 2023



Martyn Weller
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M E Day
Dated: 20TH OCTOBER 2023

**NORTH AND WEST YORKSHIRE ASSOCIATION
FOR SPINA BIFIDA AND HYDROCEPHALUS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

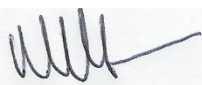

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income					
Donations		16,668	-	16,668	8,869
Grants receivable	2	-	43,424	43,424	30,475
Interest receivable		94	-	94	20
Total incoming resources		16,762	43,424	60,185	39,364
Expenditure					
Charitable activities	3	2,032	50,509	52,541	14,319
Total expenditure		2,032	50,509	52,541	14,319
Net (expenditure)/income		14,730	(7,086)	7,644	25,045
Net movement in funds		14,730	(7,086)	7,644	25,045
Total funds brought forward		24,962	14,475	39,437	14,392
Total funds carried forward		39,692	7,389	47,081	39,437

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Current assets					
Cash at bank		37,699	9,453	47,152	39,215
Debtors and Prepayments		1,993	-	1,993	1,713
Total current assets		26,453	-	40,928	40,928
Total assets		26,453	9,453	49,145	40,928
Creditors: amounts falling due within one year					
		-	2,064	2,064	1,491
Total assets less current liabilities		39,692	7,389	47,081	39,437
The funds of the charity					
Restricted funds	5	-	7,389	7,389	14,475
Unrestricted funds		39,692	-	39,692	24,962
Total charity funds		39,692	7,389	47,081	39,437

The accounts were approved by the trustees on 16th October 2023

	
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Martyn Weller
Trustee

Joan Pheasant
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

North and West Yorkshire Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102.

1.2 Incoming resources

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

Core funding revenue grants are credited to the income and expenditure account as and when receivable.

Revenue grants for specific project funding are credited to the income and expenditure account as and when receivable and unspent amounts are carried forward as part of the restricted funds in the balance sheet.

Donations and other income are credited to the income and expenditure account as and when receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Equipment	20% - 33%	straight line
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1.5 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity. Restricted funds are subject to specific conditions by donors as to how they may be used.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

2	Voluntary income	Total 2022 £	Total 2021 £
	Grants receivable		
	Restricted projects		
	National Lottery Community Fund	43,424	14,475
		<u>43,424</u>	<u>14,475</u>
	Unrestricted projects		
	Linden Charitable Trust	-	1,000
	Denton Trust	-	5,000
	Bettys	-	5,000
	Foyle Foundation	-	5,000
		<u>-</u>	<u>16,000</u>
		<u>43,424</u>	<u>30,475</u>
2	Charitable activities	2022	2021
	Unrestricted Projects	£	£
	Staff and Freelance costs	2,032	9,812
	Rent	-	1,200
	Projects	-	519
	Travel	-	33
	Insurance	-	514
	Training	-	-
	Advertising and publicity	-	192
	Memberships	-	506
	Printing, postage and stationery	-	840
	Volunteer costs	-	203
	Bookkeeping and related costs	-	-
	Independent examination fee	-	-
	Depreciation	-	500
		<u>2,032</u>	<u>14,319</u>

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities (ctd)	2022	2021
Restricted Projects	£	£
Staff costs	35,163	-
Staff expenses	1,008	-
Rent	3,600	-
Overheads/utilities	370	-
Activities	1,567	-
Conference	1,446	-
Travel	763	-
Insurance	564	-
Equipment	1,196	-
Training	382	-
Marketing	1,440	-
Office costs	1,486	-
Volunteer costs	504	-
Professional Fees	1,020	-
Independent examination fee	-	-
	<u>50,509</u>	<u>-</u>
4 Staff Costs	2022	2021
	£	£
Salaries and wages	36,476	-
Social Security costs	-	-
Employer contribution to pension scheme	521	-
Total	36,997	-
Other staff costs and expenses	198	-
Total staff costs	<u>37,195</u>	<u>-</u>
Average number of staff	3	
Average FTE's	1	

Highest paid employee is paid below £30,000

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

5 Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of grant and donations held on trust for specific purposes:

	Movement in funds				
	Balance at 1 January 2022	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2022
	£	£	£	£	£
National Lottery Community Fund	14,474	43,424	50,509	-	7,389
	<u>14,474</u>	<u>43,424</u>	<u>50,509</u>	<u>-</u>	<u>7,389</u>

	Movement in funds				
	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2021
	£	£	£	£	£
National Lottery Community Fund	2,952	-	(2,952)	-	-
Ilkley Round Table	781	-	(781)	-	-
National Lottery Community Fund		14,474	-	-	14,474
	<u>3,733</u>	<u>14,474</u>	<u>(3,733)</u>	<u>-</u>	<u>14,474</u>

National Lottery Community Fund

Funding to support the project to create a more proactive framework for the organisation to deliver its mission for new and existing users.

Accounts

Chairperson's Report
North & West Yorkshire Association for Spina Bifida & Hydrocephalus

This Reports covers the period January 2021 – December 2021

Governance and Staffing

The board continue to contract **Katy Raven** and has increase her hourly rate and hours worked.

During this year, the board has continued to encourage members to join 'Friends of North & West Yorkshire ASBAH' and to look for new Trustees especially a Treasurer and Hon Secretary as both have indicated a wish to stand down in 2022.

Due to getting a successful Lottery Community Grant to start January 2022 we were able to engage a Bookkeeper, **Jody Kendall**. Therefore, **Martyn Weller** could relinquish the need to do the bookkeeping and stay on as the Treasurer. Also, we changed **Katy Raven's** employment status from self-employed to employed by NWY ASBAH. WE also appointed three new staff members as Team Leaders & Support Workers on part time hours as from January 22. This will help to develop and maintain our contact with our members and services.

Projects and Activities

Katy has continued to develop the befriending scheme and networking with other organisations as well as proactively looking for funds, such as the Lottery Community Grant as well as smaller grants. In August, the association rented an office to enable Katy and the association to have a base for working from.

We continued with our Zoom quizzes and weekly chats, contacting the members via email, telephone, Newslink quarterly newsletter, Facebook, and the Website.

Once we where able to meet up safely we held our first face to face meeting for those that felt safe to come. We meet in Golden Acre Park for a bring your own picnic in July. Nine members joined us. Following this a group met a Leeds Dock giving opportunity to visit the Royal Armouries, sit and chat, followed by Pizza Express. In December we held a Christmas Party and a Bowling trip. All following the Covid guidance at the time.

My Special Thanks go to **Katy** for her foresight to how to develop the Association for the future. Her continued dedication and support to the members and Trustees.

I also Thank all the Trustees for their ongoing support and continued involvement in running NWY ASBAH. In particular, **Martyn** our Treasurer

Chairperson's Report
North & West Yorkshire Association for Spina Bifida & Hydrocephalus

for his dedication to keep our finances and the bookkeeping in good order, and **Jo** for her work as Honorary Secretary.

Once again, my grateful thanks go to our, **President: Michael Booth** and **Patrons: Peter Corry, John Gooden,** and **Kate Wildig** for their continued support of NWY ASBAH.

Joan Pheasant, Chairperson, 9/7/22

**NORTH AND WEST YORKSHIRE ASSOCIATION
FOR SPINA BIFIDA AND HYDROCEPHALUS**

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Joan Pheasant (Chair)
Martyn Weller (Treasurer)
Alison Barker
Jo Baxter (Hon. Secretary)
Jane Hart
Judith Slade
Oliver Loudon (appointed 9th June 2021)

Charity number

252129

Principal address

28B The Grove
Ilkley
West Yorkshire
LS29 9EE

Independent examiner

J Kendall ACA
8 Craiglands Park
Ilkley
LS29 8SX

Bankers

Yorkshire Bank plc
20 Merrion Way
Leeds
West Yorkshire
LS2 8NZ

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

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NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and 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 published on 16 July 2014.

The charity was registered on 4 March 1968 and followed the rules first adopted on 28 October 1967 and the constitution which has since been amended on 28 March 1985 and 27 March 2007. The constitution was revised during 2018 to take out the need for an AGM.

Objects and Principal Activities

The charity was established for the care, welfare, interest, treatment, education and advancement of persons suffering from Spina Bifida or Hydrocephalus or allied or related disorders.

The Association provides direct assistance to children and adults with Spina Bifida and/or Hydrocephalus and their parents/carers within North and West Yorkshire. We provide welfare grants, subsidised holidays and mutual support through activities, outings, workshops and seminars.

Reserves Policy

The Trustees' policy is that the charity should have sufficient unrestricted reserves to enable it to meet its financial obligations as and when they fall due without prejudicing the ability of the Charity to raise funding and commit expenditure to its objectives.

The Trustees carefully considered the financial obligations of the charity and have determined a reserve policy that is aimed at protecting a minimum reserve whilst managing funds to ensure that they are appropriately used to support the charity's aims.

The reserves have been set at 6 months of overheads at any one time, currently £22,000.

Financial Review

Overall at the end of the financial year the reserves of the charity amounted to £39,437 (2020: £14,392). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a deficit of £25,045 (2020 deficit of £3,476) but overall income in the year increased from £9,444 to £39,364, as a result of the grant income.

Unrestricted, non specific reserves now amount to £24,962 (2020: £10,659) and this can be spent on any charitable activity of the Association.

Restricted reserves now amount to £14,275, an increase of £10,742 from the previous year and this money remains committed to be spent on specific projects and activities.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the board on 29th June 2022



Martyn Weller
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Kendall ACA

8 Craiglands
Park
Ilkley
LS29 8SX

Dated: 6th July 2022

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income					
Donations		8,869	-	8,869	1,255
Activities		-	-	-	266
Grants receivable	2	16,000	14,475	30,475	7,900
Interest receivable		20	-	20	23
Total incoming resources		24,889	14,475	39,364	9,444
Expenditure					
Charitable activities	3	10,586	3,733	14,319	12,920
Total expenditure		10,586	3,733	14,319	12,920
Net (expenditure)/income					
Net movement in funds		14,303	10,742	25,045	(3,476)
Total funds brought forward		10,659	3,733	14,392	17,868
Total funds carried forward		24,962	14,475	39,437	14,392

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fixed assets					
Tangible fixed assets	4	-	-	-	500
Current assets					
Cash at bank		24,740	14,475	39,215	12,239
Debtors and Prepayments		1,713	-	1,713	1,713
Total current assets		<u>26,453</u>	<u>14</u>	<u>40,928</u>	<u>13,952</u>
Total assets		<u>26,453</u>	<u>14,475</u>	<u>40,928</u>	<u>14,452</u>
Creditors: amounts falling due within one year					
		<u>1,491</u>	<u>-</u>	<u>1,491</u>	<u>60</u>
Total assets less current liabilities		<u>24,962</u>	<u>14,475</u>	<u>39,437</u>	<u>14,392</u>
The funds of the charity					
Restricted funds	5	-	14,475	14,475	3,733
Unrestricted funds		<u>24,962</u>	<u>-</u>	<u>24,962</u>	<u>10,659</u>
Total charity funds		<u>24,962</u>	<u>14,475</u>	<u>39,437</u>	<u>14,392</u>

The accounts were approved by the trustees on 29th June 2022

	
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Martyn Weller
Trustee

Joan Pheasant
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

North and West Yorkshire Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102.

1.2 Incoming resources

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

Core funding revenue grants are credited to the income and expenditure account as and when receivable.

Revenue grants for specific project funding are credited to the income and expenditure account as and when receivable and unspent amounts are carried forward as part of the restricted funds in the balance sheet.

Donations and other income are credited to the income and expenditure account as and when receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Equipment	20% - 33%	reducing balance
Tramper	25%	reducing balance

1.5 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity. Restricted funds are subject to specific conditions by donors as to how they may be used.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

2	Voluntary income	Total 2021 £	Total 2020 £
	Grants receivable		
	Restricted projects		
	National Lottery Community Fund	14,475	-
	Awards For All	-	5,500
	Ilkley Round Table	-	800
	Sovereign Health Care	-	600
		<u>14,475</u>	<u>6,900</u>
	Unrestricted projects		
	Linden Charitable Trust	1,000	1,000
	Denton Trust	5,000	
	Bettys	5,000	
	Foyle Foundation	5,000	
		<u>16,000</u>	<u>1,000</u>
		<u>30,475</u>	<u>7,900</u>
3	Charitable activities	2021 £	2020 £
	Admin costs	9,812	6,981
	Rent	1,200	
	Projects	519	259
	Travel	33	14
	Insurance	514	514
	Training	-	5
	Tramper Repairs	-	34
	Advertising and publicity	192	227
	Memberships	506	364
	Printing, postage and stationery	840	979
	Volunteer costs	203	27
	Bookkeeping and related costs	-	1,492
	Independent examination fee	-	60
	Depreciation	500	1,964
		<u>14,319</u>	<u>12,920</u>

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Tangible fixed assets

Net book value/cost	Tramper £	Total £
At 1 January 2021	500	500
Depreciation	500	500
	<hr/>	<hr/>
At 31 December 2021	-	-
	<hr/>	<hr/>

5 Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of grant and donations held on trust for specific purposes:

Movement in funds

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2021
	£	£	£	£	£
National Lottery Community Fund	2,952	-	(2,952)	-	-
Ilkley Round Table	781	-	(781)	-	-
National Lottery Community Fund		14,474	-	-	14,474
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,733	14,474	(3,733)	-	14,474
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**NORTH AND WEST YORKSHIRE ASSOCIATION
FOR SPINA BIFIDA AND HYDROCEPHALUS**

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Joan Pheasant (Chair)
Martyn Weller (Treasurer)
Alison Barker
Jo Baxter (Hon. Secretary)
Jane Hart
Judith Slade
Oliver Loudon (appointed 9th June 2021)

Charity number

252129

Principal address

28B The Grove
Ilkley
West Yorkshire
LS29 9EE

Independent examiner

J Kendall ACA
8 Craiglands Park
Ilkley
LS29 8SX

Bankers

Yorkshire Bank plc
20 Merrion Way
Leeds
West Yorkshire
LS2 8NZ

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

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NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and 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 published on 16 July 2014.

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Reserves Policy

The Trustees' policy is that the charity should have sufficient unrestricted reserves to enable it to meet its financial obligations as and when they fall due without prejudicing the ability of the Charity to raise funding and commit expenditure to its objectives.

The Trustees carefully considered the financial obligations of the charity and have determined a reserve policy that is aimed at protecting a minimum reserve whilst managing funds to ensure that they are appropriately used to support the charity's aims.

The reserves have been set at 6 months of overheads at any one time, currently £22,000.

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Overall at the end of the financial year the reserves of the charity amounted to £39,437 (2020: £14,392). This was made up of restricted grant funds and unrestricted reserves.

In this financial year the charity made a deficit of £25,045 (2020 deficit of £3,476) but overall income in the year increased from £9,444 to £39,364, as a result of the grant income.

Unrestricted, non specific reserves now amount to £24,962 (2020: £10,659) and this can be spent on any charitable activity of the Association.

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NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the board on 29th June 2022



Martyn Weller
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Kendall ACA

8 Craiglands
Park
Ilkley
LS29 8SX

Dated: 6th July 2022

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income					
Donations		8,869	-	8,869	1,255
Activities		-	-	-	266
Grants receivable	2	16,000	14,475	30,475	7,900
Interest receivable		20	-	20	23
Total incoming resources		24,889	14,475	39,364	9,444
Expenditure					
Charitable activities	3	10,586	3,733	14,319	12,920
Total expenditure		10,586	3,733	14,319	12,920
Net (expenditure)/income					
Net movement in funds		14,303	10,742	25,045	(3,476)
Total funds brought forward		10,659	3,733	14,392	17,868
Total funds carried forward		24,962	14,475	39,437	14,392

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fixed assets					
Tangible fixed assets	4	-	-	-	500
Current assets					
Cash at bank		24,740	14,475	39,215	12,239
Debtors and Prepayments		1,713	-	1,713	1,713
Total current assets		<u>26,453</u>	<u>14</u>	<u>40,928</u>	<u>13,952</u>
Total assets		<u>26,453</u>	<u>14,475</u>	<u>40,928</u>	<u>14,452</u>
Creditors: amounts falling due within one year					
		<u>1,491</u>	<u>-</u>	<u>1,491</u>	<u>60</u>
Total assets less current liabilities		<u>24,962</u>	<u>14,475</u>	<u>39,437</u>	<u>14,392</u>
The funds of the charity					
Restricted funds	5	-	14,475	14,475	3,733
Unrestricted funds		<u>24,962</u>	<u>-</u>	<u>24,962</u>	<u>10,659</u>
Total charity funds		<u>24,962</u>	<u>14,475</u>	<u>39,437</u>	<u>14,392</u>

The accounts were approved by the trustees on 29th June 2022

	
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Martyn Weller
Trustee

Joan Pheasant
Trustee

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

North and West Yorkshire Association for Spina Bifida and Hydrocephalus meets the definition of a public benefit entity under FRS 102.

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

Core funding revenue grants are credited to the income and expenditure account as and when receivable.

Revenue grants for specific project funding are credited to the income and expenditure account as and when receivable and unspent amounts are carried forward as part of the restricted funds in the balance sheet.

Donations and other income are credited to the income and expenditure account as and when receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

All costs are allocated between the expenditure categories on the SOFA on a basis designed to reflect the use of the resource.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Equipment	20% - 33%	reducing balance
Tramper	25%	reducing balance

1.5 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity. Restricted funds are subject to specific conditions by donors as to how they may be used.

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

2	Voluntary income	Total 2021 £	Total 2020 £
	Grants receivable		
	Restricted projects		
	National Lottery Community Fund	14,475	-
	Awards For All	-	5,500
	Ilkley Round Table	-	800
	Sovereign Health Care	-	600
		<u>14,475</u>	<u>6,900</u>
	Unrestricted projects		
	Linden Charitable Trust	1,000	1,000
	Denton Trust	5,000	
	Bettys	5,000	
	Foyle Foundation	5,000	
		<u>16,000</u>	<u>1,000</u>
		<u>30,475</u>	<u>7,900</u>
3	Charitable activities	2021	2020
		£	£
	Admin costs	9,812	6,981
	Rent	1,200	
	Projects	519	259
	Travel	33	14
	Insurance	514	514
	Training	-	5
	Tramper Repairs	-	34
	Advertising and publicity	192	227
	Memberships	506	364
	Printing, postage and stationery	840	979
	Volunteer costs	203	27
	Bookkeeping and related costs	-	1,492
	Independent examination fee	-	60
	Depreciation	500	1,964
		<u>14,319</u>	<u>12,920</u>

NORTH AND WEST YORKSHIRE ASSOCIATION FOR SPINA BIFIDA AND HYDROCEPHALUS

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Tangible fixed assets

Net book value/cost	Tramper £	Total £
At 1 January 2021	500	500
Depreciation	500	500
	<hr/>	<hr/>
At 31 December 2021	-	-
	<hr/>	<hr/>

5 Restricted funds

The income funds of the charity include restricted funds comprising unexpended balances of grant and donations held on trust for specific purposes:

Movement in funds

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers between funds	Balance at 31 December 2021
	£	£	£		£
National Lottery Community Fund	2,952	-	(2,952)	-	-
Ilkley Round Table	781	-	(781)	-	-
National Lottery Community Fund		14,474	-	-	14,474
	<hr/>				<hr/>
	3,733	14,474	(3,733)	-	14,474
	<hr/>				<hr/>